



# 2019 Annual Budget

## City of Mequon Wisconsin



*Preserving Quality of Life*



# 2019 Annual Budget City of Mequon, Wisconsin

Mayor Dan Abendroth

Common Council

District 1	Alderman Robert Strzelczyk	District 2	Alderman Glenn Bushee
District 3	Alderman Dale Mayr	District 4	Alderman John Wirth
District 5	Alderman Mark Gierl	District 6	Alderman Brian Schneider
District 7	Alderwoman Kathleen Schneider	District 8	Alderman Andrew Nerbun

.....

William Jones, City Administrator

Justin Schoenemann, Assistant City Administrator

David Bialk, Fire Chief

Kristen Lundeen, Public Works Director/City Engineer

Dan Buntrock, Police Chief

Caroline Fochs, City Clerk

Kim Tollefson, Director of Planning and Community Development

Thomas Watson, Finance Director

## **TABLE OF CONTENTS**

### **INTRODUCTION**

2019 Distinguished Budget Presentation Award	1
City of Mequon Introduction	2
City of Mequon Additional Demographic Information	5
City of Mequon Other Community Information	6
City of Mequon Organization Chart	7
City of Mequon 2018 Budgeted Full-time Equivalency (FTE)	8

### **EXECUTIVE SUMMARY**

Ordinance No. 2018-1531 Appropriations – General	12
Ordinance No. 2018-1532 Appropriations – Sewer	14
Budget Transmittal Letter	
Guiding Principles	15
Budget Process	17
2019 Budget Summary	18
Property Tax Impact	20
Revenue	21
Capital Spending	23
Long-Term Borrowing and Debt Service	24
Personnel	26
Library Allocation	28
Acknowledgments	29

### **2019 BUDGET DEVELOPMENT, STRUCTURE, AND FINANCIAL POLICIES**

#### **Budget Development and Framework**

General Budget Calendar	31
Explanations of Budgetary Basis	32
Amending the Budget	32

#### **Budget Organization and Structure by Fund Governmental Fund Types**

General Fund	33
Debt Service Fund	34
Capital Project Fund	34

#### **Proprietary Funds**

Sewer Utility Funds	35
Water Utility Funds	35

#### **Agency Fund Types**

Agency Fund	35
-------------	----

#### **Financial Policies**

36

## **2019 Financial Overview**

### **Citywide Budget Summary**

2019 Tax Levy Distribution (Chart)	40
Schedule of Revenues, Expenditures and Change in Fund Balance 2018 Budget – Summary by Appropriated Fund	41
Comparative Schedule of Changes in Fund Balances 2016-2018 Summary by Appropriated Fund	42
Narrative Explanation of Changes in Fund Balance	43

### **General Fund Summary**

Schedule of Revenue, Expenditures, and Change in Fund Balance	45
General Fund Balance Summary and Trends	46

### **General Fund – Revenues Detail**

2019 General Fund Revenues by Funding Types (Chart)	48
Budgetary Comparison Schedule of Revenues – General Fund	49

### **General Fund – Expenditures**

2019 General Fund Expenditures by Functional Area (Chart)	52
Budgetary Comparison and Expenditure Summary By Functional Area General Fund	53
2019 General Fund Expenditures by Classification (Chart)	54

### **Capital Projects Fund**

Schedule of Revenues, Expenditures and Change in Fund Balance - Capital Project Fund	56
2019 Capital Projects Fund, Expenditures by Functional Area (Chart)	57
2019 Capital Projects Funding / Expenditure Summary	58

### **Capital Improvement**

Introduction	61
Capital Improvement Project Descriptions	62
Projects by Department FY19 thru FY23	67
Projects by Funding Source FY19 thru FY23	69

### **Debt Service Fund**

Schedule of Revenues, Expenditures and Change in Fund Balance - Debt Service Fund	72
Additional Background on Outstanding Debt Issues	73
Schedule of General Obligation Debt Payments	74
Combination of Legal Debt margin as of December 31 <sup>st</sup> , 2018	77

<b>Sewer Utility</b>	
Schedule of Revenues, Expenditures and Change in Fund Balance - Sewer Utility Fund	78
<b>Water Utility</b>	
Schedule of Revenues, Expenditures and Change in Fund Balance - Water Utility Fund	81
<b>Combined Funds Summary</b>	
Schedule of Revenues, Expenditures and Change in Fund Balance - General/Capital/Debt Service/Sewer/Water Funds Combined	83
<b><u>2019 DEPARTMENT BUDGETS</u></b>	
<b>General Government</b>	
2019 General Government Expenditures Budget Percentages by Department (Chart)	85
Mayor and Common Council	86
City Administrator	89
City Clerk	93
Elections	96
Information Services	98
Finance	101
Assessment Services	105
Human Resources	108
Legal Services	112
<b>Public Safety</b>	
2019 Public Safety Expenditure Budget Percentages by Department (Chart)	116
Police Department	117
Fire / EMS Department	121
Communication Center	124
Police Reserves	127
Building Inspections	129
<b>Public Works</b>	
2019 Public Works Expenditure Budget Percentages by Department (Chart)	134
Building Maintenance	135
Fleet Maintenance	139
Engineering	142
Highway	146
Recycling / Landfill	150

<b>Community Enrichment</b>	
2019 Community Enrichment Expenditures Budget by Department (Chart)	153
Swimming Pool	154
Parks Maintenance & Development	156
Cemetery	160
Library Services	161
<b>Community Development</b>	
Planning Department	163
<b>Utilities</b>	
Sewer Utility	168
Water Utility	173
<b>Glossary</b>	176



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Mequon  
Wisconsin**

For the Fiscal Year Beginning

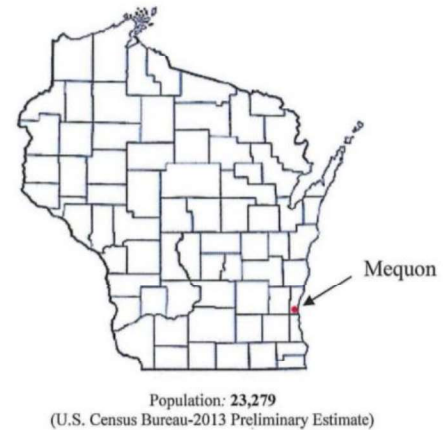
**January 1, 2018**

*Christopher P. Morill*

Executive Director

## City of Mequon

Located on the western shores of Lake Michigan just north of Milwaukee, the City of Mequon boasts majestic lakeshore bluffs, stately homes, lush farmland and expansive open space. The community enjoys many parks, five golf courses, the winding Milwaukee Rive and easy access to the I-system for a convenient commute to Milwaukee. Mequon's rural heritage is preserved by high development standards and low-density zoning regulations. Fifty percent of the land within the City is undeveloped and still mostly farms.



Mequon has one of the lowest crime rates and one of the lowest tax rates in the Metropolitan Milwaukee area. Property values have increased by an average of five percent each year for the last ten years. The K-12 school system is ranked one of the best in Wisconsin. Concordia University and the North Campus of the Milwaukee Area Technical College are located in Mequon and offer a broad range of programs. Prime healthcare facilities and services are readily available throughout the City and include Columbia St. Mary's hospital. Mequon is also a business-friendly community with over 300 businesses and two industrial parks with small and mid-sized firms as well as large firms like Rockwell Automation. The City of Mequon was voted the 41<sup>st</sup> best place to live in 2017 by money magazine.

## Government

The Common Council is the duly elected legislative and policy-making body of the City of Mequon. The fundamental job of the Common Council is to make policy decisions for the City based on relevant and accurate information received from the full-time City Administrator and his staff. Four standing committees of the Common Council render recommendations to the full body regarding municipal projects, facilities, services, finance and personnel as well as issues of health, safety, and welfare of the community at large. The Council solicits and receives the support of many volunteer citizen committees to ensure a democratic, citizen-centered process.



## History

The early settlers who came to the Mequon area in the 1830's were Yankees from New York state and English, followed by Germans and Irish. These new settlers found a very different place from the Mequon of today. The entire area was covered with dense forest. The



Milwaukee River, which runs through Mequon, was fast flowing, with falls and rapids and underground water courses, offering never failing-fresh-water springs. The only type of road available through the area was the Green Bay Trail, which wound its way due north and was barely passable by the settler's wagons. The word "Mequon" is said to have come from the Indian word "Miquan" which means "ladle" because the river in Mequon was shaped like an Indian ladle.

During 1839, the first German settlers were Saxon-Germans from Saxony, who purchased a large tract of land along Wauwatosa Road. Then came the Pomeranian Germans, from the Prussian state of Pomerania, who bought more than 1,000 acres to the north and west of the Saxons.



That same year, 20 families, all members of a Lutheran congregation, came from Northern Germany and settled in the western part of Mequon. They named their tiny colony Freistadt, loosely translated as "free city." These people came in search of religious freedom and held their initial church service the same year.

The first census taken in 1840 listed 343 residents as the population of the entire Washington County almost all of whom lived in what is now Mequon. The Township of Mequon was created in 1846 and became part of Ozaukee County in 1853 when Ozaukee County separated from Washington County.

There were a number of memorable events in the Town of Mequon's intervening 111 years. Farmers mortgaged their farms to invest in the railroad and as a result of the railroad bankruptcy in 1857 many lost their farms. Tracks were laid from Milwaukee as far as Brown Deer, but the trains never ran. The Civil War created hard times for farmers when the farm laborers were drafted to fight in the war.

Beginning around 1907, the automobile made it possible for workers and business people to build homes in Mequon and work at their jobs in Milwaukee. That same year, the Milwaukee Northern Electric Railroad added to the commuter traffic between Milwaukee and the suburbs.

In 1956 the Town Chairman, Werner Mueller, appointed a committee to look into incorporating the entire Town of Mequon as a city. After numerous meetings of the committee and public informational meetings, a recommendation was made to the Board of Supervisors to petition the State legislature to grant Mequon status as a City. The 23<sup>rd</sup> day of May 1957 was set for the referendum and the results were 1,536 in favor and 265 against. Mequon received official status as a city on Friday, May 24<sup>th</sup>, 1957.

## Economic Development

The business environment in the City of Mequon has been a strong driving force since the founding of the community. New businesses, both large and small, are attracted to the area for a

number of reasons, including easy access to the Milwaukee metropolitan area and Chicago; the strong work ethic of the employee base in the area; and the availability of industrial and retail space.

The areas location directly off I-43, provides links to several other major interstates, and affords easy transport for businesses. Its position in the heart of the Midwest transportation network puts it within proximity to half of the country's population, in addition to 65 percent of the U.S.'s manufacturing region.

## Summary

The numerous parks, nature preserves and wide open spaces offer Mequon residents the feeling of being close to nature. Mequon's proximity to Milwaukee opens cultural entertainment for residents to enjoy.

The City of Mequon offers an excellent quality of life, a safe and favorable location in attractive, peaceful surroundings.

Additional demographic and other community information can be found on the following two pages.



Katherine Kearney Carpenter Park

# CITY OF MEQUON

## ADDITIONAL DEMOGRAPHIC INFORMATION

<b>Breakdown of Housing Units</b>	<b>2010</b>	<b>2015</b>	(%)	<b>Housing Valuations</b>	<b>2010</b>	<b>2016</b>
Total Dwelling Units	9,283	9,876		\$0 - \$99,000	62.00%	0.52%
Single Family	7,041	7,251	73%	\$100,000 - \$199,000	8.23%	8.78%
Plex (2-4 units/bldg.)	1,551	1,555	16%	\$200,000 - \$299,000	30.60%	30.12%
Multi-Family (5+ units/bldg.)	689	730	7%	\$300,000 - \$399,000	19.76%	19.81%
				\$400,000 - \$499,000	13.29%	13.59%
				\$500,000 - \$799,000	18.79%	19.05%
				\$800,000 - \$1,000,000	3.83%	3.78%
				\$1,000,000 and up	4.21%	4.36%
<b>Gender Composition</b>	<b>2010</b>	<b>2016</b>		Average Assessed Value	\$429,800	\$439,270
Female	51.4%	52.0%		Median Assessed Value	\$341,200	\$340,000
Male	48.6%	48.0%		Average Persons Per Household		2.49
<b>Race Comparison</b>	<b>2010</b>	<b>2016</b>		<b>Educational Attainment*</b>		<b>2016</b>
White	93.0%	92.8%		Ninth Grade Education or lower		2.1%
Black or African American	2.8%	2.4%		High School Diploma or higher		97.9%
American Indian, Eskimo	1.0%	0.2%		Bachelors degree or higher		63.3%
Asian or Pacific Islander	3.1%	3.2%		* Population 25 years and older		
Other	1.0%	1.4%		<b>Occupational Composition</b>		<b>2016</b>
<b>Age Composition</b>	<b>2010</b>	<b>2016</b>		Managerial & Professional		59.3%
Under 5 years	4.3%	4.7%		Service Occupations		10.5%
5 - 14 years	14.0%	12.6%		Sales and office occupations		21.0%
15 - 19 years	9.1%	7.8%		Farming, fishing and forestry		3.8%
20 - 24 years	5.2%	2.9%		Production and transportation		5.4%
25 - 34 years	5.0%	5.7%				
35 - 44 years	11.0%	10.3%		<b>Population:</b>	1960	8,543
45 - 54 years	18.0%	16.0%			1970	12,150
55 - 64 years	16.4%	18.3%			1980	16,193
Over 64 years	17.0%	21.7%			1990	18,885
					2000	21,823
					2010	23,132
					2014	23,387
					2015	23,946
					2016	24,086
					2017	24,159
<b>Household Income</b>	<b>2010</b>	<b>2016</b>				
Less than \$10,000	3.6%	2.9%				
\$10,000 - \$20,000	4.6%	1.8%				
\$20,000 - \$30,000	5.9%	5.3%				
\$30,000 - \$40,000	11.7%	7.3%				
\$40,000 - \$74,999	12.5%	21.3%				
\$75,000 - \$99,999	13.4%	10.4%				
\$100,000 - 149,999	23.2%	21.2%				
\$150,000 +	25.1%	29.8%				
Median Household Income	\$ 106,519	\$ 101,986				

Source: U.S. Census Bureau, Wisconsin Department of Revenue, Wisconsin Department of Administration, City of Mequon Financial Reports, and City of Mequon Comprehensive (Master) Plan  
Housing valuations are per City Assessor records.

**CITY OF MEQUON  
OTHER COMMUNITY INFORMATION**

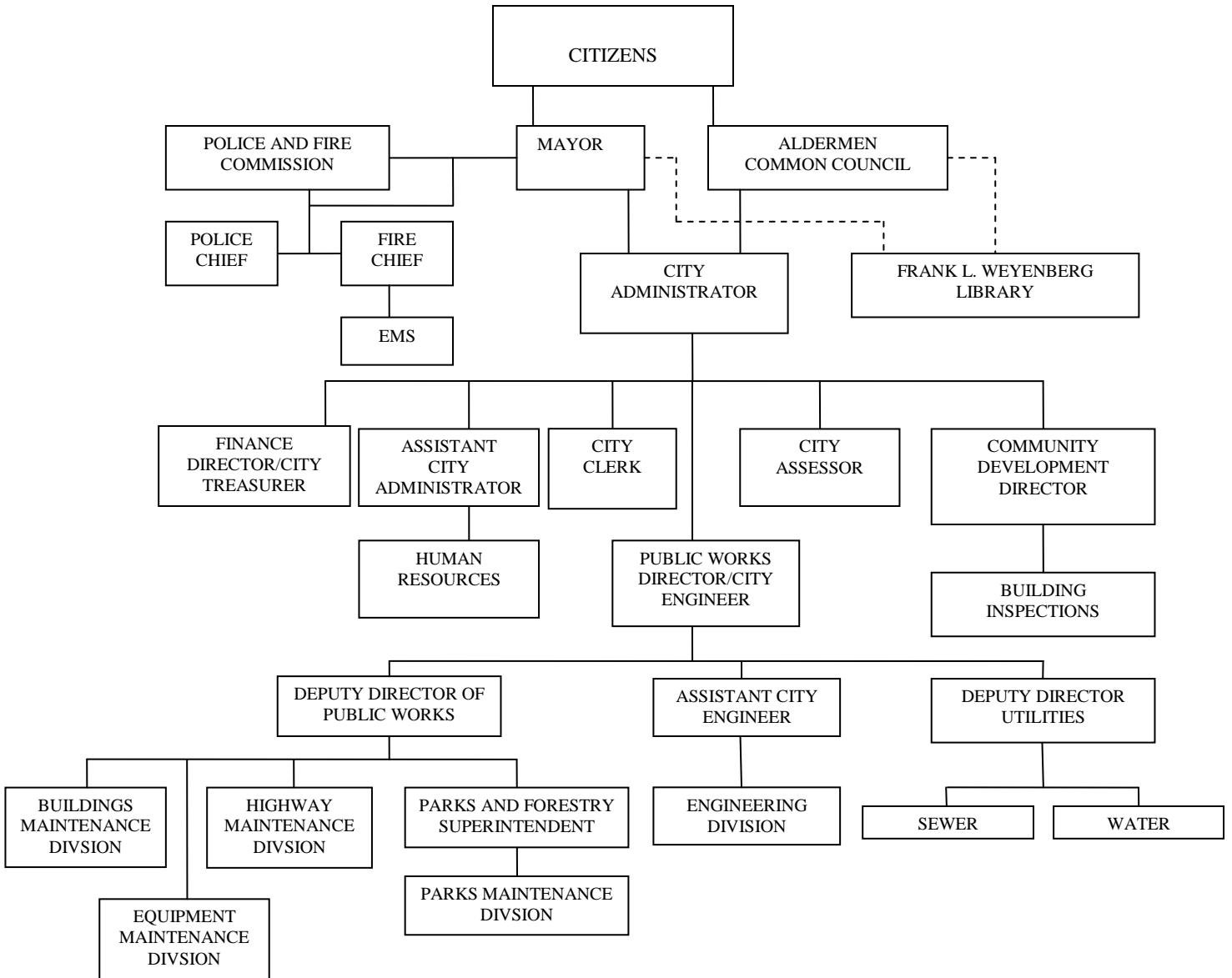
<b>GENERAL:</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Area in Square Miles	46.88	46.88	46.88	46.88	46.88
Households	9,402	9,536	9,612	9,650	9,695
Population	23,793	23,946	23,558	23,600	23,712
Equalized Valuations (\$000)	4,126,761	4,361,728	4,478,909	4,610,493	4,797,854

<b>PUBLIC SAFETY</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Number of Police Stations	1	1	1	1	1
Number of Sworn Police Officers	39	38	39	39	39
Number of Fire Stations	2	2	2	2	2

<b>PARKS</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Acres of Parkland	1318.4	1318.4	1318.4	1318.4	1318.4
Number of Parks	27	27	27	27	27

<b>INFRASTRUCTURE</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Miles of State Highway System	15.45	15.45	15.45	15.45	15.45
Miles of County Highway System	9.77	9.77	9.77	9.77	9.77
Miles of Local Roads and Streets	209.73	210.92	210.92	210.92	210.92
Miles of Sanitary Sewer Main	159.22	161.29	161.29	161.29	161.29
Miles of Water Main	83.91	96.63	96.63	97.56	98.26
Number of Bridges	17	17	17	17	17
Miles of Off-Road Bike Trails	12.29	12.29	12.29	12.29	12.29

# City of Mequon Organization Chart



**CITY OF MEQUON**  
**2019 Budgeted Full-time Equivalency (FTE)**

<b>Department</b>	<b>Number of Employees</b>	<b>Full-time</b>	<b>Part-time</b>	<b>Full-time Equivalent</b>	<b>Department Total FTE</b>
<b>ELECTED OFFICIALS</b>					
Mayor	1.00		1.00		---
Common Council	8.00		8.00		---
	<b>9.00</b>	<b>0.00</b>	<b>9.00</b>		<b>0.00</b>
<b>ADMINISTRATION</b>					
City Administrator	1.00	1.00		1.00	
Executive Assistant	1.00	1.00		1.00	
	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>
<b>CITY ASSESSING</b>					
Assessment Technician	1.00	1.00		1.00	
	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
<b>CITY CLERK / ELECTIONS</b>					
City Clerk	1.00	1.00		1.00	
Administrative Secretary	2.00	1.00	1.00	1.75	
Administrative Secretary (LTE)	1.00		1.00	0.50	
	<b>4.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.25</b>	<b>3.25</b>
<b>COMMUNITY DEVELOPMENT</b>					
Director	1.00	1.00		1.00	
Assistant Director	1.00	1.00		1.00	
GIS Coordinator/Planner I	1.00	1.00		1.00	
Administrative Secretary	1.00		1.00	0.50	
	<b>4.00</b>	<b>3.00</b>	<b>1.00</b>	<b>3.50</b>	<b>3.50</b>
<b>Inspection Division</b>					
Chief Inspector	1.00	1.00		1.00	
Multi-Certified Inspector	3.00	3.00		3.00	
Permit Coordinator	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00		1.00	
	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	<b>6.00</b>
<b>FINANCE/TREASURY</b>					
Director/Treasurer	1.00	1.00		1.00	
Assistant to the Director	1.00	1.00		1.00	
Accounting Assistants	2.00	2.00		2.00	
	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>
<b>HUMAN RESOURCES</b>					
Assistant City Administrator/HR Director	1.00	1.00		1.00	
Human Resources Assistant	1.00		1.00	0.50	
	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>

Department	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
<b>PUBLIC WORKS</b>					
<b>Administration</b>					
City Engineer/Public Works Director	1.00	1.00		1.00	
Deputy Director of Public Works	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00		1.00	
	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	
<b>Engineering Division</b>					
Assistant City Engineer	1.00	1.00		1.00	
Engineering Field Coordinator	1.00	1.00		1.00	
Engineering Technician II	1.00	1.00		1.00	
Engineering Technician I	1.00	1.00		1.00	
Administrative Secretary	1.00	1.00		1.00	
Summer Worker	2.00	2.00			
	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>	<b>5.00</b>	
<b>Highway Division</b>					
Highway Superintendent	1.00	1.00		1.00	
Highway Section Foreman	4.00	4.00		4.00	
Highway Worker	2.00	2.00		2.00	
Highway/Parks Worker	4.00	4.00		4.00	
Equipment Operator - Heavy	3.00	3.00		3.00	
Equipment Operator - Regular	1.00	1.00		1.00	
Summer Worker	6.00	6.00			
Recycling/Landfill Attendant	1.00		1.00	0.50	
	<b>22.00</b>	<b>21.00</b>	<b>1.00</b>	<b>15.50</b>	
<b>Parks Maintenance Division</b>					
Parks and Forestry Superintendent	1.00	1.00		1.00	
Parks Maint. Worker	2.00	2.00		2.00	
Summer Worker	5.00	5.00			
Seasonal Weekend Worker	1.00		1.00		
	<b>9.00</b>	<b>8.00</b>	<b>1.00</b>	<b>3.00</b>	
<b>Buildings Division</b>					
Buildings Foreman	1.00	1.00		1.00	
Bldgs. Maint. Worker	2.00	2.00		2.00	
Custodian	2.00		2.00	1.00	
	<b>5.00</b>	<b>3.00</b>	<b>2.00</b>	<b>4.00</b>	
<b>Equipment Maintenance Division</b>					
Chief Mechanic	1.00	1.00		1.00	
Mechanics	2.00	2.00		2.00	
	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	
<b>Wastewater Division</b>					
Deputy Director of Utilities	1.00	0.50		0.50	
Wastewater Superintendent	1.00	1.00		1.00	
Wastewater Maintenance Foreman	1.00	1.00		1.00	
Wastewater Maintenance Worker	4.00	4.00		4.00	
Utility Accountant	1.00	0.50		0.50	
	<b>8.00</b>	<b>7.00</b>	<b>0.00</b>	<b>7.00</b>	
<b>Water Utility</b>					
Deputy Director of Utilities	1.00	0.50		0.50	
Utility Accountant	1.00	0.50		0.50	
	<b>2.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	
<b>Mequon Pool</b>					
Assistant Managers	4.00		4.00		
Life Guards	31.00		31.00		
Bathhouse Assistant	3.00		3.00		
	<b>38.00</b>	<b>0.00</b>	<b>38.00</b>	<b>0.00</b>	<b>41.50</b>

Department	Number of Employees	Full-time	Part-time	Full-time Equivalent	Department Total FTE
<b>POLICE</b>					
<b>Office of Chief of Police</b>					
Chief of Police	1.00	1.00		1.00	
Executive Secretary	1.00	1.00		1.00	
	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	
<b>Administration Division</b>					
Captain	1.00	1.00		2.00	
Sergeant	1.00	1.00		1.00	
Records Clerk	1.00	1.00		1.00	
Telecommunications Supervisor	1.00	1.00		1.00	
Telecommunicator	10.00	7.00	3.00	8.50	
	<b>14.00</b>	<b>11.00</b>	<b>3.00</b>	<b>13.50</b>	
<b>Operations Division</b>					
Captain	1.00	1.00		1.00	
Sergeant	6.00	6.00		6.00	
Detective	3.00	3.00		3.00	
Drug Enforcement Officer	2.00	2.00		2.00	
School Liaison Officer	1.00	1.00		1.00	
Patrol Officer	24.00	22.00		22.00	
Police Reserves (24 - Volunteer)	---	---	---	---	
	<b>37.00</b>	<b>35.00</b>	<b>0.00</b>	<b>35.00</b>	<b>50.50</b>
<b>FIRE</b>					
Fire Chief	1.00	1.00		1.00	
Fire Captain	1.00	1.00		1.00	
Administrative Secretary	1.00		1.00	0.62	
Fire Fighter/EMT*	65.00		65.00		
	<b>68.00</b>	<b>1.00</b>	<b>66.00</b>	<b>2.62</b>	<b>2.62</b>
<b>GRAND TOTAL</b>	<b>246.00</b>	<b>119.00</b>	<b>123.00</b>	<b>114.87</b>	

<b>Summary of Budgeted FTE Positions 2015 - 2019</b>						
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Net Change 2015-2019</u>
Administration	3.75	3.75	3.50	2.00	2.00	(1.75)
Assessor	1.00	1.00	1.00	1.00	1.00	0.00
Clerk	3.25	3.25	3.25	3.25	3.25	0.00
Community Development	3.50	3.50	3.50	3.50	3.50	0.00
Inspections	3.50	4.50	4.50	4.50	6.00	2.50
Finance/Treasury	3.50	4.00	3.50	4.00	4.00	0.50
Human Resources (Prev. in Admin.)				1.50	1.50	1.50
Public Works	40.87	41.00	42.00	41.50	41.50	0.63
Police & Dispatch	48.20	49.50	50.50	50.50	50.50	2.30
*Fire	<u>1.62</u>	<u>1.62</u>	<u>1.62</u>	<u>1.62</u>	<u>2.62</u>	<u>1.00</u>
<b>Total FTE's Authorized:</b>	<b>109.19</b>	<b>112.12</b>	<b>113.37</b>	<b>113.37</b>	<b>115.87</b>	<b>6.68</b>

\* Firefighters and ambulance personnel operate on paid-on-call basis and do not factor in FTEs.



# EXECUTIVE SUMMARY

COMMON COUNCIL  
OF THE  
CITY OF MEQUON

ORDINANCE 2018-1531

An Ordinance Adopting the Annual Budget and Appropriating Funds for the Operations of the Government and Administration of the City of Mequon for the Year 2019 and Levying for the Same

**RECITALS**

A. Public Notice of the Proposed 2019 Budget for the City of Mequon appeared in the News Graphic on October 23, 2018.

B. A Public Hearing was held by the Common Council on November 13, 2018 regarding the 2019 Proposed Budget.

C. The Proposed Budget includes property taxes of \$14,612,354 that are levied to support the 2019 Annual Budget with the final tax rate being the mathematical result of statutory property tax billing process, including, but not limited to, inclusion of the required state adjustment for equalization.

BASED UPON THE FOREGOING, THE COMMON COUNCIL OF THE CITY OF MEQUON, OZAUKEE COUNTY, STATE OF WISCONSIN, DO ORDAIN AS FOLLOWS:

**SECTION I**

There is hereby appropriated out of the receipts of the City of Mequon for the Year 2019 including monies received from the general property tax levy and such other funds as may be designated, to the various funds and purposes stated within the Proposed Budget which is hereby adopted as the 2019 Annual Budget for the City of Mequon, in the amounts set forth therein and in the total amount of:

2019 Budget	\$20,401,664
Less Anticipated Revenues	( <u>5,789,310</u> )
Total Amount of Tax Levy	<u>\$14,612,354</u>

**SECTION II**

There is hereby levied a tax of \$14,612,354 upon all taxable property within the City of Mequon as returned by the Assessor in the year 2018 for uses and purposes set forth in said budget.

**SECTION III**

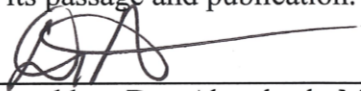
The City Clerk be and hereby is authorized and directed to spread the said tax upon the current tax roll of the City of Mequon.

**SECTION IV**

All ordinances and parts of ordinances in contravention to this ordinance are hereby repealed.


**SECTION V**

This ordinance shall take effect and be in full force upon its passage and publication.

  
\_\_\_\_\_  
Approved by: Dan Abendroth, Mayor

Date Approved: November 13, 2018

I certify that the foregoing Ordinance was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on November 13, 2018.

  
\_\_\_\_\_  
Caroline Fochs, City Clerk

Published: November 20, 2018





**OFFICE OF THE CITY ADMINISTRATOR**

1133 N. Cedarburg Road 60W  
Mequon, Wisconsin 53092  
Phone (262) 236-2940  
Fax (262) 242-9819  
[wjones@ci.mequon.wi.us](mailto:wjones@ci.mequon.wi.us)

William Jones

**To: City of Mequon Appropriations Committee:  
The Honorable Dan Abendroth & Members of the Common Council**

**From: William Jones, City Administrator  
Thomas Watson, Finance Director/City Treasurer**

**Date: December 1, 2018**

**Subject: Fiscal Year 2019 Budget**

---

On behalf of the entire City staff, enclosed herein is the City of Mequon's proposed budget for Fiscal Year 2019, which commences on January 1, 2019. As the City's financial blueprint and spending plan for the upcoming fiscal year, adoption of the budget is undoubtedly the single-most important action taken by the Mayor and Common Council each year. This budget proposal entails all aspects of City operations and capital expenses except for the City's Sewer and Water Utilities. Moreover, it is intended to serve as an effective policy document, financial planning tool, operational guide and communications device. Once adopted, the budget will authorize resources and establish a direction for the City's programs and services in the coming year.

**Guiding Principles**

The following document works to synthesize several long-held policy interests of the Appropriations Committee. Consistent with previous years, the 2019 budget adheres to the key principles that have guided development of past budgets. These include:

- Maintaining a Low Property Tax Rate;
- Providing Excellent Public Safety Services;
- Improving and Enhancing the City's Infrastructure and Other Long-Term Assets;
- Expanding the City's Tax Base through a Strategic and Balanced Approach to Economic Development.

This year, members of the Common Council convened two workshop meetings in July and September to support development of the 2019 budget and discuss long-term financial planning. These meetings afforded City staff and the Council with the opportunity to consider both short-term needs, as well as long-term matters of concern facing both the organization and the community-at-large. During the workshops, staff provided the Council

with an update regarding the status of the City's 2018 budget, and identified key considerations that would likely impact the 2019 budget. Additionally, portions of both meetings were dedicated to a review of the City's long-range capital needs, specifically with respect to facilities, roads and vehicles. Over the course of these two workshops, staff was directed to prepare a draft 2019 budget that:

- Includes the issuance of debt in 2019 to fund continued road improvements;
- Provides funding to address deferred maintenance within City facilities;
- Earmarks money to support long-range planning for City parks;
- Offers additional staffing support for the Department of Community Development;
- Results in no increase to the current tax rate of \$3.21/\$1,000 of assessed value.

Additionally, Committee members expressed a desire to learn more about departmental needs that might not be included for 2019, so as to make informed decisions regarding the overall proposed budget. Accordingly, several City departments prepared analyses outlining identified vulnerabilities and potential opportunities within their respective areas of responsibility, which may serve as the basis for considering additional supplemental funding in 2019 and beyond. These memoranda and a listing of supplemental funding options were originally shared with members of the Common Council at their workshop meeting on September 25. This correspondence was again included with the proposed 2019 budgets, should the Appropriations Committee wish to discuss these items further when it meets on October 17.

### **Fiscal Year 2018 Accomplishments**

Looking back over 2018, the City has completed numerous projects and made significant progress on a number of initiatives that ultimately, are intended to make Mequon an even better place to live, work and play. From overseeing capital improvement projects that smartly reinvest in the City's long-term assets to developing new policies and programs that address emerging matters within the community, the City and its residents can take great encouragement from the fact that much has been accomplished over the last year. Listed below is a sampling of some of the more significant accomplishments that mark Fiscal Year 2018, and that serve as the basis for continued progress in the coming year.

- Approved a New 3-Year Collective Bargaining Agreement with Mequon Fire & EMS
- Initiated Construction on the \$17M East Trunk Sewer Project in Southeast Mequon
- Replaced the Fire Department's Two First Responder Vehicles with New 2018 Models
- Achieved an Upgrade in the City's General Obligation Bond Rating from Aa3 to AA
- Began Distribution of a Weekly Public Bulletin via the Website & E-Mail Subscriber List
- Partnered with Area Agencies to Upgrade the County's Public Safety Radio Network
- Completed the City's First Inflow & Infiltration Reduction Project with 45 Property Owners
- Established a Work-Study Partnership with Concordia University to Support City IT Efforts
- Launched an Alert System with Expanded Geographic & Social Media Messaging Capability
- Initiated and Approved Updates to the City's Communications & Financial Policies
- Completed the Resurfacing of Donges Bay Road Between Cedarburg & Wauwatosa Roads
- Demolished the Vacant Logemann Center in Order to Expand Civic Campus Parking
- Administered a Nationwide Recruitment Process to Select the City's Next Chief of Police
- Adopted a TID #3 Plan Amendment to Allow Further Public Investment through 2023
- Approved a \$51 Million Agreement for the Foxtown Development in Mequon Town Center

- Concluded Analyses of the City's Major Assets Classes Including Facilities, Fleet & Roads
- Completed 25 Projects Listed in the City's Drainage Capital Improvement Program
- Finalized the Sale of 3 Acres of City Property for a 28-Unit Residential Development
- Hired 8 Employees & Promoted 7 Employees to Fill 15 Authorized Full-Time Positions
- Featured on the Local PBS Show '*Around the Corner with John McGivern*' in Spring 2018

While there are other projects, initiatives and improvements that were completed within the last year that are not recounted here, the foregoing list contains some of the more substantial work of the City organization in 2018 that was often the byproduct of collaborative, multi-disciplinary work involving the Common Council, the City's various boards, commissions and committees, and City staff.

### **Fiscal Year 2019 Budget Process**

As noted, two Committee of the Whole Workshop meetings were convened in July and September to support development of the 2019 budget and discuss long-term financial planning. During these meetings, staff identified key considerations that would likely impact the City's 2019 spending plan. Chief among these were the fact that a planned bond issue to fund continued road rehabilitation and reconstruction projects had been delayed for 1-2 years, and evidence suggesting a significant backlog of deferred maintenance and anticipated future repairs across seven of the City's eight facilities.

Following a review of separate analyses for each of the City's major capital systems (facilities, roads, vehicles) and scenarios related to establishing long-term financing strategies for the these various asset classes, staff was directed to prepare a proposed budget that maintained a flat property tax rate for 2019. Additionally, the Committee indicated an interest in resuming the road improvement program in 2019, and earmarking funds to address identified capital needs and/or improvements within City facilities.

Beyond debt service, other costs needing to be factored into the 2019 budget involved contractual pay adjustments for public safety personnel in both the Police (expiring contract) and Fire Departments, annual performance adjustments for non-represented employees, and rising fuel prices. Conversely, realized savings that assisted staff with maintaining a flat tax rate in 2019 included an aggregate reduction in employee premium costs through the Wisconsin Public Employers Group Health Insurance Program of approximately (\$157,000) as well as savings (\$8,300) attributable to continued improvement in the City's workers' compensation insurance rating.

In order to prepare a budget in line with the Council's directive, staff engaged in an exhaustive process of reviewing expenditures across all twenty-three (23) budget areas that comprise the operational portion of the City's General Fund. These assessments included an evaluation of existing personnel, as well as analyses of current and proposed expenses across major expenditure categories, including: *Materials/Supplies*, *Purchased Services*, *Equipment/Leases* and *Facilities/Plant*. At the conclusion of these reviews, staff was able to formulate a spending plan for next year that furthers a variety of priorities and initiatives in a manner that is fiscally responsible to the organization and the City's taxpayers. Most notably, the budget proposed for 2019:

- Fully funds the full-time Deputy Fire Chief position authorized in 2017 at \$115,000

- Finances a merit pay system instituted on January 1 for non-represented staff
- Appropriates \$175,000 in annual funding to address City-wide building repairs
- Converts a part-time Electrical Inspector to a full-time Building Inspector
- Earmarks \$50,000 for parks and open space master planning in calendar year 2019
- Reallocates \$40,000 in drainage funding to accelerate public ash tree removals
- Increases capital replacement funding for the Police Department by nearly \$30,000
- Includes \$25,000 to support the organization's migration to Microsoft Office 365
- Provides \$10,000 in annual funding to support the City's Festivals Committee
- Balances proposed expenditures with recurring revenues, with no use of General fund balance
- Maintains the City's current tax rate of \$3.21 per \$1,000 of assessed property

As further indicated, the Committee expressed a willingness to consider additional resource needs across the City organization, and accordingly, several departments have prepared supplemental funding requests identifying items that are not presently included in the proposed budget. These documents (*Proposed Supplemental Funding Options - 2019*) were enclosed in the Proposed Budget Manual, and Department Heads were present at the Appropriations Committee meeting to answer questions or provide additional information. As denoted, items may be considered for inclusion within the final 2019 budget pending the adoption of a corresponding adjustment to the City's tax rate (i.e. recurring expenses). As shared with the Committee in previous meetings, a one-cent (\$0.01) adjustment to the City tax rate is roughly equivalent to \$46,000 in new or reduced spending.

### **Appropriations Committee Action**

On October 17, the Appropriations Committee met to consider the proposed 2019 budget. Following a review of supplemental expenditure options initially introduced in September, the Committee approved a recommendation to include additional positions in the 2019 budget, including a full-time Building Permit Coordinator in the Community Development Department's Inspections Division, and three part-time interns along with associated paramedic training in the Fire Department. Additionally, \$40,000 was added to the budget to assist the Police Department in managing its information technology resources and systems, through either a shared, dedicated or outsourced staffing position that is to be determined by early 2019. Accordingly, \$147,254 has been added to the budget recommended for adoption in 2019.

### **2019 Budget Summary**

The City's General Fund is the principal operating fund for the City. The General Fund provides the funding for the operations of: the Mayor & Common Council, City Administrator's Office, City Clerk's Office, Local Elections, Human Resources Division, City Attorney's Office, Finance Department, Assessor's Office, Information Technology, Police Department, Fire Department, Community Development, Public Works Department, Parks Department, Opitz Cemetery and Weyenberg Library. The following two tables provide a summary of the 2019 General Fund Budget, which is balanced and honors all existing contractual commitments.



## General Fund Revenue

Revenues	2018	2019	Change	% Change
Taxes	\$9,969,115	\$10,797,254	\$828,139	8.3%
State Shared Revenue	\$532,195	\$570,751	\$38,556	7.2%
Intergovernmental	\$1,508,182	\$1,565,338	\$57,156	3.8%
Licenses and Permits	\$899,950	\$1,115,050	\$215,100	23.9%
Public Safety Fees	\$870,300	\$883,880	\$13,580	1.6%
Public Charges for Services	\$731,700	\$704,291	(\$27,409)	(3.8%)
Other Revenues	\$1,353,500	\$645,000	(\$708,500)	(52.4%)
Investment Income	\$60,000	\$75,000	\$15,000	25.0%
<b>Total Revenue</b>	<b>\$15,924,942</b>	<b>\$16,356,564</b>	<b>\$431,622</b>	<b>2.7%</b>

Within this proposed budget, property taxes comprise almost 66% of general fund revenues. Mequon relies significantly on the property tax to fund its operations because other sources are not available to the City. For instance, the City receives about 9.8% of its revenue from intergovernmental aid compared to a state-wide average of more than 20%. Building permit fees, which are the City's most elastic (variable) source of revenue, are again expected to grow in the coming year.

## General Fund Expenditures

Expenditures	2018	2019	Change	% Change
Salaries	\$8,516,022	\$8,882,271	\$366,249	4.3%
Fringe Benefits	\$3,404,511	\$3,300,870	(\$103,641)	(3.0%)
Other Staff Costs	\$60,550	\$71,845	\$11,295	18.7%
Materials/Supplies	\$931,807	\$976,363	\$44,556	4.8%
Facilities/Plant	\$496,990	\$508,050	\$11,060	2.2%
Purchased Services	\$1,391,662	\$1,486,675	\$95,013	6.8%
Equipment/Leases	\$74,400	\$80,490	\$6,090	8.2%
Library Grant	\$1,049,000	\$1,050,000	\$1,000	0.1%
<b>Total Expenditures</b>	<b>\$15,924,942</b>	<b>\$16,356,564</b>	<b>\$431,622</b>	<b>2.7%</b>

On the expenditure side of the ledger, personnel expenses are projected to climb a total of 1.4% in 2019. This is attributable to the need to assimilate various increases related to employee compensation, including contractual adjustments for unionized personnel in both the Police and Fire Departments, and a proposed cost-of-living/merit adjustment for the City's non-represented employees. As indicated, several spending categories, including *Materials/Supplies*, *Facilities/Plant*, *Purchased Services*, and *Equipment/Leases*, will see an increase in expenditures in 2019, after three successive years of reductions. Much of this growth is attributable to \$50,000 in funding for a new Parks and Open Space Master Plan.

### Property Tax Impact

The proposed budget requests a total levy increase of \$689,371 or 3.2% over that of 2018. The following table shows a breakdown of the proposed 2019 levy.

Fund	Levy for 2018 Budget	% of Total	Levy for 2019 Budget	% of Total	Change
General	\$8,920,115	41.4%	\$9,747,254	48.5%	\$827,139
Sewer Utility	\$7,406,174	34.3%	\$7,644,478	34.3%	\$237,804
Library	\$1,049,000	4.9%	\$1,050,000	4.8%	\$1,000
Capital Projects	\$1,376,819	6.4%	\$1,155,000	5.2%	(\$221,819)
Debt Service	\$2,815,353	13.0%	\$2,660,100	12.0%	(\$155,253)
Totals	\$21,567,461	100%	\$22,256,832	100%	\$689,371

It should be noted that the General Fund, the main operating fund of the City, is balanced without the use of fund balance to support the 2019 Budget. For 2019, the levy for the General Fund increases its relative share of the overall tax levy due to levy reductions in the Capital and Debt Service funds. As indicated, the proposed budget assumes no assignment of general fund balance compared to \$650,000 that was applied to balance the 2018 budget. The increase in the Sewer Utility levy is driven by the projected increase in the Milwaukee Metropolitan Sewerage District's (MMSD) Capital charge and an increase in debt service incurred in order to finance construction of the East Trunk Sewer Project. There is a slight levy increase to fund the Mequon-Thiensville Library and an increase for Capital Projects as well. As indicated, the increase in capital project funding for 2019 correlates directly to establishing a level funding stream for the repair and maintenance of City facilities beginning in 2019. Finally, debt service continues to comprise a substantial portion of the City's tax levy. Notably, the debt service shown for 2019 includes the one-time application of a \$200,000 residual in general obligation bond premiums from recent debt issues. Additionally, the amount shown for debt service is for non-TID debt only. Even with the proposed levy adjustment, the City is still far below the cap allowed under State levy limits.

The tax rate, or mill rate, has been a focus of discussion during previous Appropriations Committee meetings. The tax rate is determined by levy and tax base. The City continues to see growth in real property valuation. However, this is not enough to completely offset the levy adjustment. Per the table below, the proposed general tax rate of \$3.21/\$1,000 represents a five cent increase from the amount that was approved for 2018. Under the proposed 2019 budget, a Mequon home assessed at \$400,000 will pay approximately \$1,284 in City taxes, an increase of \$20 from 2018.

Levy Year	General Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value	Sewer Assessed Tax Rate: \$X.XX/\$1,000 of Assessed Value
2018	\$3.21	\$1.97
2017	\$3.16	\$1.93
2016	\$3.15	\$1.89
2015	\$3.07	\$1.91
2014	\$3.06	\$1.90
2013	\$3.05	\$1.76

<b>2012</b>	\$3.04	\$1.79
<b>2011</b>	\$3.04	\$1.87
<b>2010</b>	\$3.05	\$1.86
<b>2009</b>	\$3.06	\$1.86

Mequon property owners inside the Sewer Service area have a second tax line on their tax bill reflecting the Sewer Utility Fund tax levy. For 2019 the proposed mill rate will likely increase from \$1.91 to approximately \$1.94/\$1,000.

### Revenue

For 2019, the total property tax revenue estimate (including sewer) totals \$22,109,078. As indicated on the following page, this represents an increase of \$541,617 or 2.51% above the 2018 levy, an amount that nevertheless meets the requirements of the state's levy limit, 2013 Wisconsin Act 20.

### Revenue Summary Information

Category	2018	2019	Difference	% Change
General Tax Levy	\$8,920,115	\$9,747,254	\$827,139	9.3%
Sewer Debt/Cap Charge	\$7,406,174	\$7,644,478	\$238,304	3.2%
Library Fund	\$1,049,000	\$1,050,000	\$1,000	0.10%
Capital Projects Fund	\$1,376,819	\$1,155,000	(221,819)	(16.1%)
Debt Service	\$2,815,353	\$2,660,100	(\$155,253)	(5.5%)
Total Tax Levy	\$21,567,461	\$22,256,832	\$689,371	3.2%
Other Revenue	\$5,955,827	\$5,559,310	(\$396,517)	(6.7%)
Total Revenue	\$27,523,288	\$27,816,142	\$292,854	1.1%
Estimated City Tax Rate	\$3.16	\$3.21	\$0.05	1.5%

The following detail is provided for key revenue categories within the 2019 budget:

**State Shared Revenues:** The State will maintain shared revenues at last year's funding level. Utility taxes are projected to decrease by \$1,244 (2.7%), while Fire Insurance proceeds are expected to decline by \$15,000 (8.3%).

**Inter-Governmental Revenues:** It is anticipated that state aid and grant funds will increase due to State Transportation Aid increasing by \$75,156.

**Licenses:** Total fees are estimated to increase by approximately 70% in this category, based upon the projected sale of four extra liquor licenses at \$10,000 per license.

**Permits:** In 2017, total Inspections Division permit revenue totaled \$893,363, versus the \$765,240 that was collected in 2016. With a continued uptick in building permit issuance and other development-related activity, including anticipated construction of several large-scale commercial projects, the City budgeted \$843,500 in total permit revenue for 2018. This year, it is projected that total permit revenue will exceed the 2018 budget by approximately \$103,000. Total permit revenue is expected to continue to increase in 2019; the budgeted amount of \$1,019,000 is \$72,500 (7.6%) more than the City expects to collect in 2018. Notably, permit revenues, and building permit revenues in particular, are highly elastic. As such, this revenue source can vary significantly from year-to-year, due to factors such as general economic activity, weather and the timing of certain projects. For 2019,

City staff utilized expanded trend analysis within this category to consider long-term revenue patterns over the last ten (10) years.

**Law/Ordinance Violations:** Court penalties are expected to decrease by \$10,000 from 2018. Generally, this line item is comprised of traffic citation revenue.

**False Alarm Fees:** Police Alarms are projected to increase by \$15,000 for 2019, based on trend analysis of revenues received so far in 2018. Fire Alarms are presented in a separate category and remain unchanged for 2019, based on year-to-date receipts.

**Ambulance Fees:** Ambulance Fees are expected to rise in 2019 to \$600,000. This increase, which is \$10,000 higher than what was budgeted in 2018, recognizes a plateau in emergency medical service (EMS) calls, coupled with the continuation of inter-facility transports, which began in 2016. As always, there are limitations on how much Medicare and Title 19 will pay for ambulance transports.

**Accident Response Fees:** In 2009, the City adopted an accident response fee. The 2019 budget calls for \$10,380, down \$4,120 from 2019.

**Public Works Fees:** These fees, which are utilized to reimburse the City for staff time and consulting costs that are incurred in connection with the review and approval of various development work, are projected to decline by \$12,909 (13.2%) from the amount that was budgeted (\$97,500) in 2018.

**Pool & Parks Fees:** 2019 pool revenue is budgeted at \$67,000, which is \$3,000 less than 2018 based on budget/actual comparisons. Total revenue peaked in 2005 and has generally plateaued in recent years. Actual results are obviously weather-dependent. Budgeted park fees have been increased by \$5,000, based on year-to-date results.

**Internal Service Fees:** These fees are the administrative charges passed through to the General Fund for staff time involved in support of the City's sewer and water utility operations. The amount budgeted for 2019 (\$295,000) is \$25,000 less than the \$320,000 budgeted in 2018, based on estimated non-utility staff time spent across the organization.

**Other Revenues:** Cellular lease revenue is anticipated to decrease \$30,000 (18%) for 2019. Cable TV revenue is also anticipated to decrease \$25,000 (6.2%) from 2018. There appears to be erosion in the cable customer base due to cord-cutting. The City derives no fees from satellite customers, and municipalities no longer hold cable television franchise agreements. *Revenue Reduction* is the application of surplus funds from the City's unassigned reserve, which is then carried forward to help balance the budget. As previously indicated, the 2019 budget presumes no use of fund balance as a declared revenue source, in order to eliminate a "structural imbalance" between revenues and expenditures. *Prior-Year-Expense Revenue* is similar to *Revenue Reduction* in that excess funds are identified to assist in balancing the budget. In this category, funds are potentially identified in the Capital Projects Fund and Special Revenue Fund that are no longer needed for their original, intended purpose. At the start of this year's fourth quarter, no funds had been identified for carryover into the 2019 budget.

**Investment Revenue:** This category will continue to increase, due to rising interest rates.

**Tax Increment Revenues:** Continued growth in the tax base will contribute to Tax Increment District #2 (TID #2) generating more increment than last year. The 2018

budgeted increment is approximately \$9,400 more than 2018. Debt service is increasing approximately \$18,800 from 2018. However, 2019 debt service for TID #2 exceeds the amount of estimated increment. Therefore, TID#2 is projected to cash flow negative by approximately \$63,200. However, the Fund has sufficient reserves to cover this shortfall in the coming year. Due to another large increase in value in 2018, Tax Increment District #3 is projected to generate additional increment of approximately \$776,000. This increment, coupled with the semi-annual *Build America Bond* rebate, will enable this TID to cash flow positive, even after covering its debt service. Thus, TID #3 will not need to borrow additional funds from the City's Capital Projects Fund as had been done prior to 2017.

### **Capital Spending**

Department head capital project funding requests for 2019 totaled \$2,293,500, an increase of \$166,200 from the \$2,127,300 that was sought in 2018. In accordance with the Council's direction to prepare a budget with no upward impact on the property tax rate and that provides a level funding stream to address deferred and identified capital repairs across City facilities, proposed tax levy supported (pay-as-you-go) capital spending in 2019 is rising by nearly 35% from the level approved for 2018. In all, pay-as-you-go capital funding totals nearly \$1,155,000 for 2019, compared to \$856,819 that was approved in 2018.

As noted in the enclosed Capital Budget 2019 spreadsheet, funding for City-wide Building Repairs amounts to nearly \$178,000 for 2019; this compares favorably to the \$125,000 that was requested by the Department of Public Works. As indicated, this new, level funding stream is intended to help the City begin addressing deferred maintenance and identified capital replacement items contained within a comprehensive review of seven City facilities completed earlier this year.

Department of Public Works (DPW) requests for 2019 totaled \$1,105,500. This amount is nearly \$62,000 more than the \$1,044,000 requested in 2018, and is attributable to increases for vehicle and equipment replacement. In 2015, funds from the City's Urban Forestry account were used to start combating Emerald Ash Borer (EAB). In 2017 & 2018, \$40,000 was provided in the capital budget for ash tree removal. Though \$100,000 was again requested to continue EAB efforts next year, \$80,000 is included in the budget for 2019. Half of this funding is made possible by the City foregoing \$40,000 in additional funding for major drainage projects. In addition, \$280,000 has been apportioned for replacement of aging equipment and vehicles; this represents an increase of \$5,000 from what was approved in 2018 and is almost \$225,000 less than requested. Finally, \$10,000 in funding for Roadway Light Replacement remains level with the amount approved in 2018.

Engineering requests for 2019 totaled \$267,000 for projects including Major & Secondary Drainage, Stormwater Management and Fire Cistern Abandonment. The proposed 2019 budget includes \$5,900 in funding for Local Drainage Projects, to eliminate an existing deficit in this account. This overall figure is \$34,000 less than the \$40,000 that has been allocated for drainage work over the last several years, as additional resources are allocated to accelerate the removal of dead and dying ash trees on public property.

In 2019, \$13,000 is allocated for voting machines, which were upgraded and replaced by Ozaukee County in 2015. City funds will continue to be needed in subsequent years to provide for the eventual replacement of this equipment in the mid-2020's.

Information Technology (IT) projects for 2019 totaled \$169,000. The proposed budget includes no new funding for 2019, but retains nearly \$60,000 in capital funding previously set aside to further implementation of the City's Enterprise Resource Planning System (MUNIS) and to fund an emergency, offsite data storage solution.

The Fire/EMS Department request came in at a total of \$186,000 for four projects, and partial funding is provided for two projects. Fleet replacement funding has increased by \$5,000 to \$100,000, and Fire Officer Equipment Replacement is funded at \$10,000. This recognizes the 2017 replacement of a City ambulance, as well as providing the final year of funding for a Pierce fire truck originally leased in 2015.

The Police Department requested \$301,000 for both new and ongoing projects; the proposed 2019 budget funds three of four requests. Vehicle replacement funding has increased from \$100,000 in 2018 to \$120,000 in 2019; this increase recognizes the planned replacement of the Department's entire patrol fleet during the 2019-2020 timeframe. Officer Equipment Replacement remains level, with total appropriations of \$20,000 again proposed for 2019. \$8,000 has also been budgeted to fund eventual firearms replacement.

### **Long-Term Borrowing and Debt Service**

Over the course of the last decade, Mequon has utilized a combination of pay-as-you-go and debt financing to fund capital expenditures. In 2007, the City began issuing debt to fund both road maintenance and improvements; within the last several years, such investment has averaged approximately \$1.7 million annually. In 2015, the City borrowed \$5.7 million to fund road improvements over three years; these funds were fully exhausted at the end of the 2017 construction season. Combined with the City's issuance of \$8.9 million in bonds to finance the renovation and expansion of the City's combined Public Works Facility during 2016-17, the City has increased its debt service obligations, or the amount of principal and interest that is required to repay such debt, to between \$2.5 - \$3 million annually.

This is more than three times the amount of debt service the City was paying just 10 years ago, and in recent years such growth in the Debt Service Fund has necessitated General Fund expenditure reductions that have directly impacted key departments, such as Police, Fire and Public Works. During the three previous budget development cycles from 2015-2017, more than \$600,000 in recurring operational expenses across various spending categories, including *Materials/Supplies*, *Purchased Services*, *Facilities/Plant* and *Equipment/Leases*, was eliminated from the budget. Such reductions helped absorb approximately \$650,000 in debt service payments for the new DPW facility, without the need for a commensurate increase (\$0.15) in the property tax rate.

To the City's benefit, the consolidation of Public Works operations into one, centralized facility has and will continue to result in various efficiencies, once all of the City's former buildings are demolished, sold or redeveloped. Furthermore, focused investment in road maintenance and improvements over the last decade has resulted in significant improvement in the City's average overall road ratings. Given the past approach to assuming \$1.7 million of debt annually for road improvements and the recent initiative to upgrade the DPW facility all while maintaining a stable tax rate, it should not be surprising

that other areas also requiring capital investment (e.g. facilities, parks, equipment, etc.) have experienced a reduction in available resources for maintenance and upkeep.

In connection with these ongoing efforts at maintaining the community's infrastructure, staff last year introduced a proposal to discontinue the City's longstanding approach to issuing debt for road maintenance and repair, including crack sealing, pavement sealing and asphalt repair. Over time, such a shift would allow the City to reduce its reliance on debt financing, and the associated interest costs that accompany the decision to issue new debt. Additionally, the City declined to issue new debt for road repairs in 2018, deciding instead to pursue one road improvement project (Donges Bay between Cedarburg and Wauwatosa Roads) with \$520,000 in available proceeds from the City's General Fund balance.

In 2019, the City will again look to fund road maintenance from the operating budget, and \$350,000 has been allocated to fund this effort, an increase of \$10,000 from the \$340,000 appropriated in 2018. Additionally, and as was discussed during this year's budget workshops, staff plans to recommend issuance of new debt of approximately \$4.5 million in 2019, in order to fund continuing rehabilitation or reconstruction of arterial/subdivision roads and parking lots. In 2019, this amount will be combined with a \$470,000 grant awarded earlier this year from the Wisconsin Department of Transportation to cover roughly half the cost of upgrading Cedarburg Road between County Line and Donges Bay Roads. As indicated during the Council's review of the Right-of-Way Infrastructure Analysis completed earlier this year by the Engineering Division, approximately \$1.8 million is needed annually to finance all aggregate work (maintenance and repairs) across the City's 212-mile road network. As further noted at the September Budget Workshop, it is anticipated that next year's capital bonds will be issued in early 2019, with debt service payments subsequently becoming payable starting in 2020.

Given that the City will once again be seeking a rating from Standard & Poor's (S&P) on the general obligation debt that will be used to finance planned road improvements over the next three years, staff is submitting a proposed budget that does not include the use of any fund balance in 2019. Presently, the City maintains a fund balance policy requiring that a minimum reserve equivalent to 10% - 12% of General Fund revenues be maintained, in order to account for unforeseen or unanticipated expenses. Over the last four fiscal years (2015-2018), the City has applied a total of \$1,950,000 in fund balance to balance its budgets and sustain a relatively stable tax rate. To date, this approach has left the City's current fund balance at approximately 11%.

While using fund balance to cover a structural imbalance that exists between revenues and expenditures has in no way violated the City's reserve policy during any of the years that such practice has been employed, continued utilization of fund balance may have a negative impact on the City's bond rating when issuing future debt. Given a rising interest rate environment and the fact that the City is planning to issue debt over the next several years to finance road (and possibly facility) repairs, continued use of fund balance puts the City at the risk of assuming substantially higher interest costs on future debt issues.

Should there be interest in utilizing surplus funds anticipated to be available at the conclusion of 2018, it is recommended that the Common Council forego any direct

appropriation of such funds in connection with adoption of the 2019 budget. Following a rating on the City's debt in early 2019 and after conclusion of the 2018 audit next spring, staff and the Council will be able to accurately determine the actual surplus amount that is available to fund any new programs, positions or capital projects. Notably, a supplemental appropriation of reserve funds can occur at any time during the fiscal year by way of a formal budget amendment. While this approach will assuredly require patience in light of the organization's other identified capital needs, such sequencing will assist the City in securing the best possible bond rating (i.e. lowest interest rate) on next year's debt, and ensure that any supplemental expenditure(s) is tied to a surplus that is actually available.

## **Personnel**

**Staffing:** Since 2001, the City's overall staffing level has been reduced by more than 9 Full-Time Equivalent (FTE) positions, or approximately 8.2%. On an FTE basis, the proposed 2019 budget is relatively constant when compared to the 2018 budget. Nonetheless, there are two personnel adjustments recommended for 2019 as follows:

- Upgrade a part-time Electrical Inspector position in the Community Development Department's Inspections Division to a full-time Building Inspector position;
- Convert the City's only Limited-Term Employee (LTE) in the Clerk's Office to a permanent part-time position, with no increase in the number of hours worked.

The proposed elevation of the inspector position and permanent authorization of the part-time clerk position will not increase the City's overall FTE count of 114.87, as another part-time clerk position in Parks was eliminated earlier in 2018, and the LTE position has previously been included in the City's FTE calculation.

**Salaries:** Salaries and fringe benefits is a category that covers wages for all full-time, part-time, temporary and seasonal workers, and elected officials. This also includes payments for health insurance, dental insurance, pensions, social security and other federally mandated contributions, long-term disability, life insurance and longevity pay (protective service only). In 2014, the City completed a Classification and Compensation Study, which resulted in the implementation of a new pay scale with varying wage adjustments for all but represented Police and Fire employees. In connection with this conversion, future wage adjustments were to be guided by a new performance evaluation system, which became effective for all non-union employees on January 1, 2018. Accordingly, funds have been included in the 2019 budget to provide non-union employees with a compensation adjustment that jointly recognizes trends within the broader labor market as well as individual job performance.

**Benefits/Insurance:** For over 20 years, the City has provided health insurance through the state's Employee Trust Fund. Currently, the City subscribes to a plan which offers two HMO program options that provide substantial savings to employers. It is anticipated that overall, state health insurance rates will decrease by 5.2% for local governments and retirees in 2019. Employees will continue to pay 12% of the premium; in 2019 this will be equivalent to \$244/month for family coverage and \$99/month for single coverage. As illustrated below, this decrease will result in cost savings for employees and the City.



WEA Trust East	Employee Share		Employer Share		Full Premium	
	2018	2019	2018	2019	2018	2019
Single Coverage	\$105	\$99	\$771	\$728	\$876	\$827
Family Coverage	\$260	\$244	\$1,905	\$1,792	\$2,165	\$2,036

The chart below depicts the year-over-year changes that the City has experienced for health insurance since 2011 and which on an annualized basis, far exceeds the general rate of inflation across all economic sectors.

2011	2012	2013	2014	2015	2016	2017	2018	2019
8.5%	2.5%	8.0%	1.0%	6.8%	5.3%	3.7%	3.7%	-5.2%

In 2019, employer pension contributions to the Wisconsin Retirement System (WRS) will range from 6.55% for general employees to 11.22% of wages for sworn personnel. This represents a slight reduction from 2018, when rates were 6.7% and 12.3%, respectively.

The following table summarizes the proposed changes in salaries and benefits for 2019:

General Fund	2018	2019	Change	% Change
Salaries*	\$8,516,022	\$8,882,271	\$366,249	4.3%
Health Insurance	\$1,757,490	\$1,600,524	(\$156,966)	(8.93%)
Retirement	\$728,291	\$711,598	\$16,693	(2.29%)
Totals	\$11,001,803	\$11,125,156	\$123,353	1.12%

\*All Wages, Including Fire and EMS Paid-on-Call Salaries. Does not Include Sewer/Water Utility Fund Personnel or Reimbursements

**Collective Bargaining:** In January 2017, the City approved a new two-year collective bargaining agreement with the Mequon Police Association, which expires on December 31, 2018. Wage adjustments in each of the two years of this pact are equivalent to an average of 2% annually, with a 1.75% adjustment that was applied in 2017 and a 2.25% adjustment for 2018. In late September, tentative agreement was reached on a successor agreement for a two-year period beginning on January 1, 2019; accordingly, appropriate funds have been included in the proposed budget to account for anticipated wage increases in 2019. Earlier this year, a three-year agreement was approved with Mequon Fire and EMS that will provide sworn employees with average annualized wage and other compensation adjustments equivalent to 2.31% in 2018, 2.11% in 2019 and 1.98% in 2020. This contract became effective on January 1, 2018 and expires on December 31, 2020.

**Professional Development:** As part of the City's ongoing effort to ensure that employees maintain required licensures/certifications and are afforded the opportunity, where appropriate, to partake in professional development activities that benefit themselves and the community, the budget contains resources dedicated to professional development in 2019. As depicted below, proposed expenditures across the organization will total \$60,660 in 2019, an increase of \$7,405 (13.9%) from 2018.

2015	2016	2017	2018	2019
\$56,075	\$63,830	\$51,318	\$53,255	\$60,660

Devoting adequate resources to employee and organizational development will continue to be an area of key focus in the coming years, as significant transition occurs with ongoing retirements amongst the baby boom generation. Ensuring that new and younger employees have the proper skills, training and necessary certifications will be critical to maintaining the high quality service delivery that Mequon residents and businesses expect.

**Library**

Funding for the Weyenberg Library has been subject to changes and variables in the last few years, including the elimination, under 2011 Wisconsin Act 32, of a mandatory maintenance of effort requirement. The “maintenance of effort” clause stipulated that library funding can be no lower than the average of the preceding three years. However, 2013 legislation (2013 Act 20) was specifically crafted for municipalities maintaining a joint library, and this development reinstated the maintenance of effort methodology on a permissive basis. Accordingly, the City utilizes one of the following three funding calculation alternatives to determine the library funding allocation in a given year:

- 1) The joint library agreement between the City and Village of Thiensville to fund the library’s operating and capital budgets based on the following formula: 1/3 equalized value, 1/3 population and 1/3 circulation; and
- 2) The county library tax exemption formula that establishes a minimum threshold of appropriations based on the amount of county funding needed to provide services to the non-library areas of the county and each municipality’s equalized value.
- 3) Municipalities with joint libraries may also exempt themselves from the county library tax by an alternate means as a result of 2013 Act 20. That methodology relies on the three-year maintenance of effort calculation.

Upon review of the funding formula options available (equalized value vs. maintenance of effort average) it was determined that the maintenance of effort methodology was preferable from a fiscal standpoint. The difference between the two formulas is not insignificant, and in choosing the less costly of the two formulas, the City’s proposed 2019 allocation increases slightly from the previous year. It should be noted that the state-imposed county library tax formula trumps the joint library agreement formula as it is currently written. Thus, the Village and the City will look to amend and update the joint funding agreement in the future to accurately reflect this present-day reality.

<b>County Library Tax Exemption Thresholds</b>		
<b>2018 Mequon Appropriation</b>	\$1,049,000	
<b>2019 Mequon Appropriation Needed to Maintain County Library Exemption:</b>	<b>Per Equalized Value Formula</b>	<b>Per Maintenance of Effort Formula</b>
	\$1,319,939	\$1,048,588
<b>Net Change from 2018 Requirement:</b>	(\$30,272)	\$68
<b>Proposed 2019 Appropriation:</b>	\$1,050,000	

## **Acknowledgments**

A special note of thanks goes out to all of the Department Heads and City staff for their efforts in the preparation of the 2019 Budget. Within an organization that is in constant motion - 24 hours a day, 7 days a week and 365 days a year, Mequon employees are the lifeblood of a City that never rests, and the results of their tireless work, effort and dedication on behalf of the entire community are evident throughout this document. Most importantly, the Mayor and Common Council are recognized for their leadership, commitment and support in planning and conducting the financial operations of the City in a responsible and prudent manner. Lastly, we would like to acknowledge Utility Accountant Kaitlyn Crawford and Executive Assistant Lina Prosser for their assistance in formatting and assembling this document.

Respectfully submitted,

William H. Jones, Jr.  
City Administrator

Thomas W. Watson  
Finance Director/Treasurer

Budget Development,  
Structure, and Financial  
Policies

## **Budget Development and Framework**

The City’s budget is prepared for the fiscal year beginning January 1 and ending December 31.

The budget is a total financial management plan for city operations. Budgets requests are prepared by department heads with the assistance of staff under the direction of the City Administrator.

Prior to September 15<sup>th</sup> of each year, the City Administrator shall submit a proposed budget for the following fiscal year to the Appropriations Committee of the Common Council for their review and further consideration.

The Mayor and Common Council, acting as the Appropriations Committee, then evaluate and amend the proposed budget at their discretion and forward a final budget recommendation to the Common Council.

The Common Council then adopts a finalized, balanced budget, and an ordinance to authorize the appropriation of the tax levy for the following fiscal.

### **General Budget Calendar**

<b>Budget Development Phase</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
Monitor current year budget / actual revenues and expenditures												
External audit of prior year financials												
Final Financial reports issued												
Review prior year budget results												
Prepare annual update to 5 year capital improvement plan												
Budget requests prepared by department heads												
Review and refine budget requests with City Administrator												
Present preliminary budget to the Appropriations committee												
Appropriations committee review and recommendation to City Council												
Present budget to the City Council for consideration and adoption												

A balanced budget requires that the proposed budget expenditures shall not exceed estimated revenues and applied fund balance, if any.

The basis of budgeting for all funds, except for the sewer and water utility funds, is the modified accrual basis. The sewer and water utility funds budget uses an accrual method of accounting. These are the same methods used in the City's audited financial statements.

### **Explanations of budgetary basis**

The basis of budgeting refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay the liabilities of the current period.

Property taxes are recorded as a receivable and deferred revenue in the year levied. They are recognized as revenues the following year when the services financed by the levy are being provided. Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the City is entitled to the aids. Special assessments are recorded as revenues when collected. Any annual installments due in future years are reflected as receivables and deferred revenues.

Other general revenues such as fines, fees, and permits are recognized when the underlying transaction has occurred and the payment is expected to be received under the available criteria described above.

Under the accrual basis of accounting, all revenues are recognized in the period in which they were earned and all expenditures are recognized in the period they were incurred.

### **Amending the budget**

Budgets are adopted at the fund level of expenditure. Transfers between departments and changes to the overall budget must be approved by a two-thirds vote of the Common Council. The City Administrator may authorize transfers of budgeted amounts within departments.

## **Budget Organization and Structure by Fund**

The City budget includes the five major funds for which appropriations may be made, the General fund, Capital fund, Debt Service fund, Sewer fund, and the Water Utility fund. The city also maintains an agency fund for the joint funding of the Mequon / Thiensville Library. Each of these funds contains their own self balancing set of accounts to in order to separate and track expenditures for these areas. Some of the details of these funds and their purposes are as follows:

### **GOVERNMENTAL FUND TYPES**

These are the funds through which most of the functions of the City are financed. These funds are prepared utilizing an accounting method and budgetary method in conformance with

Generally Accepted Accounting Principles (GAAP) and are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization providing services. The reported fund balance of a governmental fund represents a measure of the available spendable resource. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long term debt, are recorded when the liability is incurred, if measureable. The following are the City's governmental fund types:

## **General Fund**

Included in this budget are the General Fund appropriations and expenditures. The annual operating costs of the city departments listed below are funded through the General Fund and contained in this section of the budget.

Appropriations in the general fund lapse at year end to the fund balance unless specifically authorized by the Common Council to be carried over. Tax appropriations and other revenue sources for the General Fund are presented for the city as a whole, separately from expenditures, and are not intended to be associated with specific operating departments.

Expenditures for the city are presented by operating departments, which can be organized into four main sub groupings; General Government, Public Safety, Public Works, and Community Enrichment.

The General Government group includes the following city departments: Common Council, Mayor, City Administrator, City Clerk, Elections, Information Systems, Finance, City Assessor, Human Resources, Legal Services, and Community Development.

The Public Safety group includes the following city departments: Police, Fire, Communications, Police Reserve, Ambulance, Building Inspections, and Health Administration.

The Public Works group includes the following city departments: Engineering, Highway, Building Maintenance, Vehicle Maintenance, and Recycling.

The Community Enrichment group includes the following city departments: Library grants, Swimming Pool, Parks Maintenance & Development, and Cemetery.

Additionally, each departments expenditures are also further divided into the following seven main areas; Salaries, Fringe Benefits, Materials & Supplies, Purchased Services, Facility & Plant, Other Staff Costs, and Equipment. These groupings and sub groupings can be useful tools in order to present summarized information for the purpose of general review and analysis.

## **Debt Service Fund**

The Debt Service Fund appropriations and expenditures are also included as part of the budget. This section of the budget is used to account for the payments of principle, interest and other servicing costs for the long-term general debt of the city.

The City uses General Obligation Debt only to finance the cost of major capital asset projects and not for the normal annual operating expenditures of the government. The final maturity of bonds and notes should generally not exceed 20 years or the expected useful life of the underlying project for which they were issued or the assets which were acquired.

The City's debt limit is restricted by Wisconsin State Statutes to no more than 5% of the equalized property value of all taxable property within the jurisdiction. Currently, the City of Mequon has approximately 0.65% of debt to equalized value outstanding as of 12/31/17. A schedule showing this calculation and other debt information is included in the debt service section of this publication.

## **Capital Project Fund**

Also included in this budget are the Capital Project Fund appropriations. This section of the budget lists the specific capital projects that resources are being allocated to in the upcoming fiscal year and the amount of funds allocated to each project.

Appropriations in the Capital Projects Fund are placed directly into non-lapsing sinking fund accounts to facilitate the buildup of sufficient funds over a multi-year period to fund approved major expenditures. The balances in these accounts are for specific projects and are carried forward until the project has been completed or the balance is transferred by the Common Council.

The City uses sinking funds for large capital expenditures as a means of reducing the variability of appropriations needed to fund these expenditures in any one fiscal period. This approach is used by the City for most equipment replacement needs and other capital project programs.

Capital assets are generally defined as assets that have an initial cost of more than \$5,000 and have an estimated useful life in excess of one year. Expenditures that do not meet these requirements will be funded out of the general fund.

A five year Capital Improvement Plan is also prepared and reviewed annually by the department heads with the assistance of staff under the direction of the City Administrator. This plan includes the estimated costs of all current and/or proposed capital projects over the next 5 year period. As part of this process staff also evaluates the operational impact that any of these project may have on the general fund budget. Currently, there are no significant operational impacts anticipated as a result of these capital expenditure projects.



## **PRORIETARY FUND TYPES**

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used to budget such funds is accrual accounting. The focus of accrual accounting is primarily upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenues are recognized under the accrual basis of accounting, notwithstanding that the receipt or payment of cash may take place in another accounting period. Budgeted expenses include depreciation. The City prepares budgets for the following proprietary fund types:

### **Sewer Utility Fund**

The Sewer fund is an enterprise fund established for the operations of the Sewer utility. Enterprise funds are used for major governmental activities which function as separate business type units. The operations budget of the Sewer utility is funded entirely by user fees. A summary of this budget is included in the financial overview section of this document.

The City has, however, made a decision to make appropriations for the Sewer Fund to pay for both the annual capital charges from the Milwaukee Metropolitan Sewerage District (MMSD); and also the ongoing debt service payments which resulted from the settlement of the litigation between the City of Mequon and the MMSD in the late 1990's.

### **Water Utility Fund**

The Water Utility fund is an enterprise fund established for the operations of the City's water utility. Enterprise funds are used for major governmental activities which function as separate business type units. The operations budget of the water utility is funded entirely by user fees.

## **AGENCY FUND TYPES**

In governmental accounting, the agency fund consists of resources retained by the governmental unit as an agent for another governmental unit. It is a fiduciary relationship.

### **Agency Fund**

The Agency fund has been established to account for the operations of the Mequon / Thiensville Library. Grants to this fund are based upon the State of Wisconsin's legally prescribed minimum funding requirements of continuing Library operations necessary in order for Mequon residents to avoid being subject to a County Federated Library Tax as well as other considerations.



## **FINANCIAL POLICIES**

The City of Mequon has adopted by resolution an extensive set of financial policies in order to help guide the City's financial management practices and to support the City's efforts to continually work towards meeting the objectives set forth in its mission statement.

The following summarization is offered to highlight some key aspects of each policy area. The full set of financial policies can be found on the City of Mequon website.

### **BUDGETING POLICIES**

1. The City Council shall adopt a balanced budget, and authorize the required appropriations, prior to the beginning of each fiscal year.
2. City Council may choose to amend the budget due to unforeseen and changing circumstances. Amendments to budgeted appropriations must be approved by a two-thirds vote of the City Council.

### **RESERVE POLICIES**

1. The City will strive to maintain an undesignated General Fund balance of not less than 10% of the current General Fund operating budget.

### **REVENUE POLICIES**

1. The City will seek to maintain a reliable revenue base and will continue to explore ways to diversify its revenue sources, seek full cost recovery for services through user fees when appropriate and establish cost sharing arrangements with other governmental units.
2. City staff will utilize generally accepted forecasting techniques that include the

use of historical data, trend analysis, and consider the impact of changing economic conditions on the City's revenues sources.

3. City staff will continuously explore opportunities to take advantage of alternative funding sources and revenue streams.
4. The City will develop a fee schedule that determines the appropriate level fees to charge for those City services which are provided to the benefit of only certain individuals.
5. The City will apply an internal chargeback system to recover costs that incurred by the General Fund for administrative support and other services or materials provided to areas outside the General Fund.

### **INVESTMENT POLICIES**

1. The primary objectives, in order of priority, of all investment activities involving financial assets of the City shall be: safety, liquidity and return.
2. Unless prohibited by law or contract, the City may pool cash from several different funds for investment purposes should it meet the objectives of the investment program.
3. The Director of Finance/Treasurer is the investment officer and is responsible for all transactions undertaken, and shall establish investment procedures consistent with this policy, and a system of controls to regulate the activities of subordinate officials and employees.



## **FINANCIAL POLICIES**

4. The standard of prudence to be used by City investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio.
5. Securities will be held by an independent third-party custodian selected by the City as evidenced by safekeeping receipts in the City’s name.
6. The investment of City funds shall be in accordance with Wisconsin statutes section 66.0603.
7. It is the policy of the City of Mequon to diversify its investment portfolio.
8. To the extent possible, the City of Mequon will attempt to match its investments with anticipated cash flow requirements.
9. The basis used to determine whether market yields are being achieved shall be the average Federal Funds rate.
10. The Director of Finance or designee shall submit a quarterly investment report to the Finance & Personnel Committee.

### **EXPENDITURE POLICIES**

1. The City will administer the expenditures of the available resources in an efficient and cost effective manner in order to provide the taxpayers with the delivery of highest possible level of quality public services with the resources available.

2. The City’s operating budget will not use one-time revenues to support ongoing expenditures.
3. The City will maintain expenditure categories according to applicable state statutes and administrative regulations.
4. On an ongoing basis, staff also works to minimize the costs of purchasing materials and providing services while still maintaining quality and performance.

### **CAPITAL PLANNING POLICIES**

1. The City Council shall review and adopt a comprehensive 5 year capital plan on an annual basis.
2. The approved projects and funding levels for the following year will be transferred from the Capital Improvement Plan to the capital budget for the next fiscal year.

### **FINANCIAL PLANNING POLICIES**

1. The City Council shall evaluate on an annual basis, a 5 Year Financial Plan forecasting the financial resources that will be required to support the future operations of the City.

### **DEBT MANAGEMENT POLICIES**

1. The City will confine long-term borrowing to capital improvement or other long-term projects which cannot and, appropriately should not, be financed from current revenues and/or funds established for equipment replacement.



## FINANCIAL POLICIES

2. The City will not use long-term debt to finance current operations or the cost of short-lived (less than seven years) depreciable assets.
3. In general, the final maturity of bonds and notes issued by the City should not exceed the expected useful life of the underlying project for which it is being used.
4. The City will retire bond anticipation debt within 6 months after completion of the underlying project or upon the next general debt issuance.
5. The City will keep the maturity of all outstanding general obligation bonds at or below 20 years.
6. Total general obligation debt, including any such proceeds allocated to the sewer and water utilities, will not exceed 50% of the State equalized valuation limitation of taxable property within the City.
7. The City will utilize the services of a qualified financial advisor in monitoring its debt and debt service.
8. The City will maintain a good communications with bond rating agencies regarding its financial condition.
9. The City will follow a policy of full disclosure in all financial reporting including bond prospectuses and continuing disclosure agreements required under SEC Rule 15c2-12(b)(5).

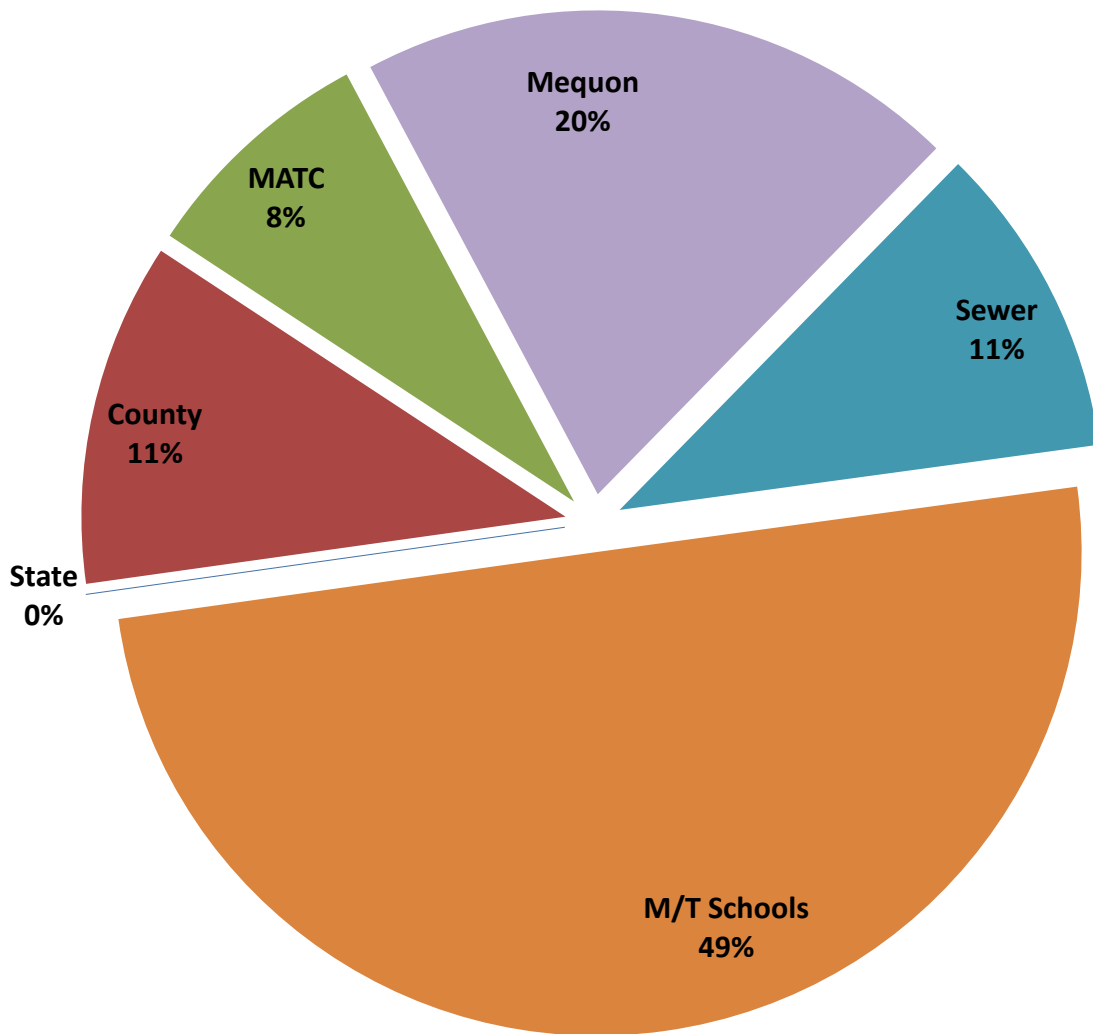
### ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

1. The City's accounting and financial reporting systems will be maintained in conformance with the applicable Federal and State laws, rules, and regulations, and the generally accepted accounting principles and practices as promulgated by the Governmental Accounting Standards Board (GASB).
2. On an ongoing basis, staff works to keep apprised of any pending or proposed changes in the accounting standards or other legal requirements that may impact the financial operations or other reporting requirements of the City.
3. Compliance with these standards is reviewed by undergoing an annual independent financial audit of the City's accounting records, internal controls, and financial statements.
4. The audit also facilitates the issuance of an official Comprehensive Annual Financial report including an audit opinion, and a management letter presented to the City Council detailing their findings and any recommendations for improvement.

# Citywide Budget Summary

# CITY OF MEQUON 2019 Tax Levy Distribution

## Mequon-Thiensville School District with Sewer Service



### 2019 Tax Levy Information

State of Wisconsin	\$ 0
Ozaukee County	\$ 8,377,014
City of Mequon	\$14,612,354
Sewer District	\$ 7,644,478
M/T Schools	\$36,270,601
MATC	\$ 5,780,945

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**2019 Budget - Summary by Appropriated Fund**

	General Fund	Capital Fund	Debt Service Fund	Sewer Fund	Water Fund	<b>TOTAL</b>
<b>REVENUES:</b>						
General Property Tax	\$ 10,797,254	\$ 1,155,000	\$ 2,660,100	\$ 7,691,478	\$ -	\$ 22,303,832
Intergovernmental	\$ 2,136,089	\$ -	-	-	-	2,136,089
License & Permits	\$ 1,172,050	\$ -	-	-	-	1,172,050
Public Safety Fees	\$ 883,880	\$ -	-	-	-	883,880
Public Charges for Service	\$ 350,291	\$ -	-	3,629,000	3,431,580	7,410,871
Other Revenue	\$ 942,000	\$ -	1,367,600	92,450	118,165	2,520,215
Investment income	\$ 75,000	\$ -	14,000	28,000	42,000	159,000
Total Revenues	<u>16,356,564</u>	<u>1,155,000</u>	<u>4,041,700</u>	<u>11,440,928</u>	<u>3,591,745</u>	<u>36,585,937</u>
<b>EXPENDITURES:</b>						
Salaries	8,882,271	-	-	650,041	272,010	9,804,322
Fringe Benefits	3,300,870	-	-	227,349	20,599	3,548,818
Materials & Supplies	976,363	-	-	48,300	876,750	1,901,413
Facility & Plant	508,050	-	-	-	-	508,050
Purchased Services	2,536,675	-	4,500	79,100	301,020	2,921,295
Other Staff Costs	71,845	-	-	-	-	71,845
Equipment/Other	80,490	2,415,804	3,839,050	9,936,324	1,224,659	17,496,327
Total Expenditures	<u>16,356,564</u>	<u>2,415,804</u>	<u>3,843,550</u>	<u>10,941,114</u>	<u>2,695,038</u>	<u>36,252,070</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(1,260,804)</u>	<u>198,150</u>	<u>499,814</u>	<u>896,707</u>	<u>333,867</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Other Financing Sources	-	-	-	-	-	-
Long-Term Debt Issued	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>(1,260,804)</b>	<b>198,150</b>	<b>499,814</b>	<b>896,707</b>	<b>333,867</b>
<b>FUND BALANCE - BEGINNING</b>	<b>2,243,583</b>	<b>1,992,038</b>	<b>(764,695)</b>	<b>29,759,317</b>	<b>17,940,628</b>	<b>51,170,871</b>
<b>FUND BALANCE - ENDING</b>	<u><b>\$ 2,243,583</b></u>	<u><b>\$ 731,234</b></u>	<u><b>\$ (566,545)</b></u>	<u><b>\$ 30,259,131</b></u>	<u><b>\$ 18,837,335</b></u>	<u><b>\$ 51,504,738</b></u>

\* In the Capital Project Fund, the equipment costs represent projected expenditures.  
In the Debt Service Fund, these costs represent all debt servicing costs.  
In the Sewer and Water Funds, these costs are the other operating and non-operating costs.

**CITY OF MEQUON**  
**Comparative Schedule of Changes in Fund Balances**  
**2017-2019 Summary by Appropriated Fund**

	Ending 12/31/16	2017 changes	Ending 12/31/17	% change in 2017	2018 changes	Projected Ending 12/31/18	% change in 2018	2019 Budgeted changes	Projected Ending 12/31/19	% change in 2019
<b>General Fund</b>	\$3,147,146									
Surplus/(Deficit)		(\$521,203)	\$2,625,943	-16.6%						
Surplus/(Deficit)					(382,360)	\$2,243,583	-14.6%			
Surplus/(Deficit)								-	\$2,243,583	0.0%
<b>Capital Projects</b>	\$6,255,302									
Surplus/(Deficit)		(\$3,624,373)	\$2,630,929	-57.9%						
Surplus/(Deficit)					(\$638,891)	\$1,992,038	-24.3%			
Surplus/(Deficit)								(\$1,260,804)	\$731,234	-63.3%
<b>Debt Service</b>	(\$483,521)									
Surplus/(Deficit)		(\$289,083)	(\$772,604)	59.8%						
Surplus/(Deficit)					(\$94,341)	(\$866,945)	-12.2%			
Surplus/(Deficit)								\$198,150	(\$668,795)	22.9%
<b>Sewer Fund</b>	\$27,224,621									
Surplus/(Deficit)		\$2,103,021	\$29,327,642	7.7%						
Surplus/(Deficit)					\$431,675	\$29,759,317	1.5%			
Surplus/(Deficit)								\$499,814	\$30,259,131	1.7%
<b>Water Fund</b>	\$15,686,565									
Surplus/(Deficit)		\$1,339,847	\$17,026,412	8.5%						
Surplus/(Deficit)					\$914,216	\$17,940,628	5.4%			
Surplus/(Deficit)								\$896,707	\$18,837,335	5.0%
<b>Totals:</b>	\$51,830,113	(\$991,791)	\$50,838,322		\$230,299	\$51,068,621		\$333,867	\$51,402,488	



## **Narrative Explanation of Changes in Fund Balances**

**In 2016:** In the Capital projects fund, the city anticipated using approximately \$3.3 million from multi year planning funds set aside for various projects anticipated in fiscal year 2016.

The Sewer utility operations are expected to continue to contribute roughly \$1.1 million to the fund balance.

The Water fund is expected to contribute approximately \$1.1 million from operations to the fund balance.

**In 2017:** In the Capital projects fund, the city anticipates using approximately \$8.6 million from multi year planning funds set aside for various projects anticipated in fiscal year 2017.

The Sewer utility operations are expected to continue to contribute roughly \$1 million to the fund balance.

The Water fund is expected to contribute approximately \$1.1 million from operations to the fund balance.

**In 2018:** In the Capital projects fund, the city anticipates using approximately \$890,000 for road repairs and approximately \$2 million from funds set aside for various projects anticipated in fiscal year 2018.

The Sewer utility operations are expected to continue to contribute roughly \$700,000 to the fund balance.

The Water fund is expected to contribute approximately \$1.1 million from operations to the fund balance.

**In 2019:** The Capital Project fund projects a spend-down of approximately \$1,500,000 of debt proceeds of a new debt issue towards road reconstruction. An additional \$350,000 of Capital Project funds will be dedicated towards road repairs.

Sewer utility operations are expected to contribute approximately \$500,000 to fund balance.

Water utility fund is expected to contribute approximately \$895,000 to fund balance.

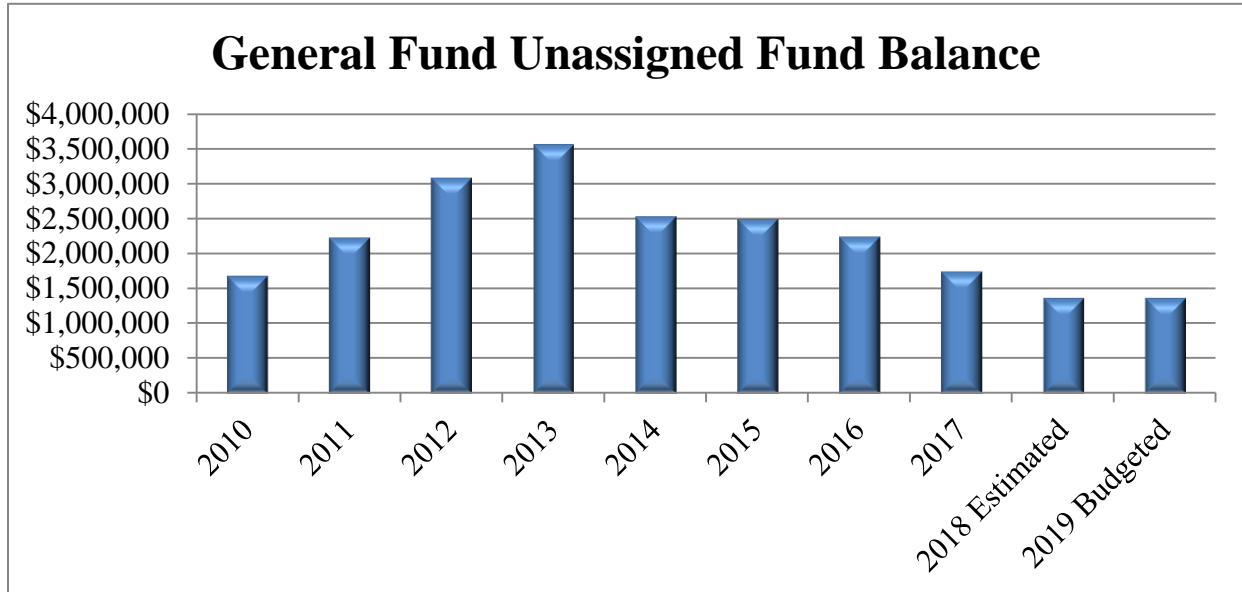
# General Fund Summary

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**General Fund**

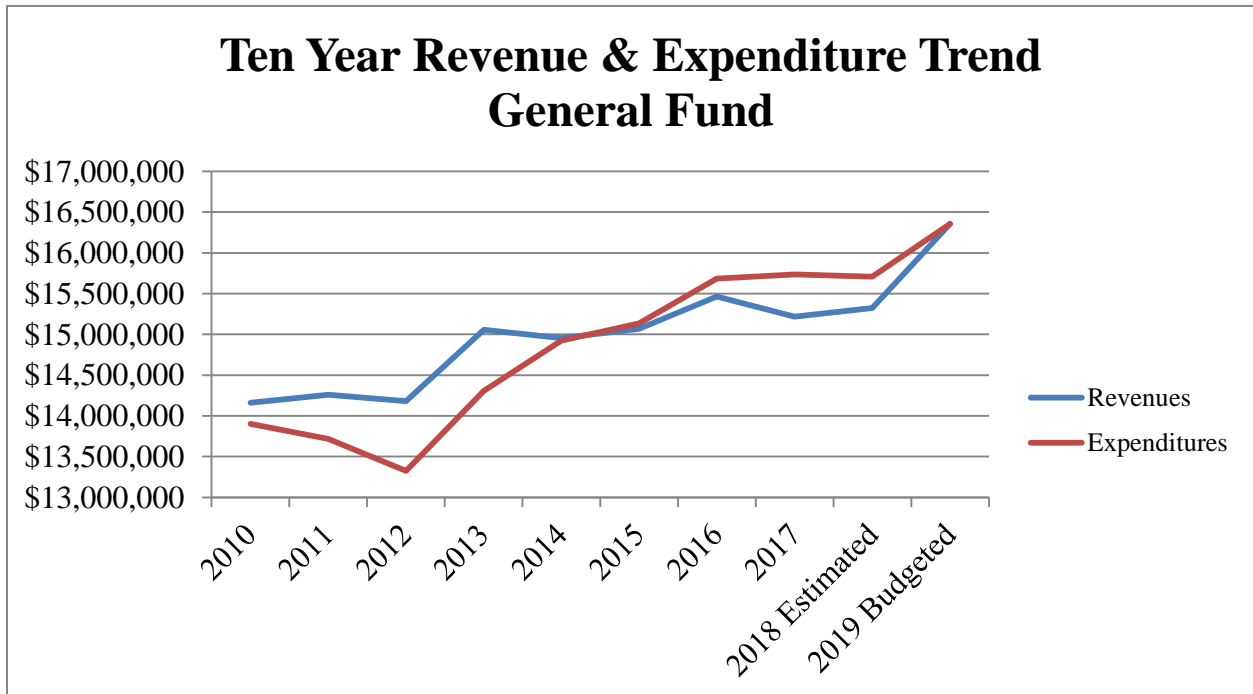
	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>REVENUES:</b>				
General Property Taxes	10,178,465	9,969,115	9,969,088	10,797,254
Intergovernmental	1,859,273	2,040,377	2,027,996	2,136,089
Licenses & Permits	938,165	957,950	1,064,729	1,172,050
Fines and Forfeitures	842,059	870,300	843,258	883,880
Public Charges for Services	384,164	349,700	381,107	350,291
Other revenues	960,999	1,027,500	978,227	942,000
Investment income	52,757	60,000	60,000	75,000
Total Revenues	<u>15,215,882</u>	<u>15,274,942</u>	<u>15,324,405</u>	<u>16,356,564</u>
<b>EXPENDITURES:</b>				
Salaries	8,106,252	8,558,693	8,309,776	8,882,271
Fringe Benefits	3,536,656	3,409,840	3,337,553	3,300,870
Materials & Supplies	926,796	931,807	969,848	976,363
Facility & Plant	535,073	496,990	515,165	508,050
Purchased Services	2,451,844	2,366,662	2,425,969	2,536,675
Other Staff Costs	62,444	60,550	61,754	71,845
Equipment/Other	118,020	100,400	86,700	80,490
Total Expenditures	<u>15,737,085</u>	<u>15,924,942</u>	<u>15,706,765</u>	<u>16,356,564</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(521,203)</u>	<u>(650,000)</u>	<u>(382,360)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Fund Balance Applied	-	(650,000)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(650,000)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(521,203)	(650,000)	(382,360)	0
<b>FUND BALANCE - BEGINNING</b>	3,147,146	2,625,943	2,625,943	2,243,583
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,625,943</u>	<u>\$ 1,975,943</u>	<u>\$ 2,243,583</u>	<u>\$ 2,243,583</u>

## GENERAL FUND BALANCE

Over the past ten years, the General Fund unassigned fund balance has remained over the 10% of revenue minimum the financial policies require.



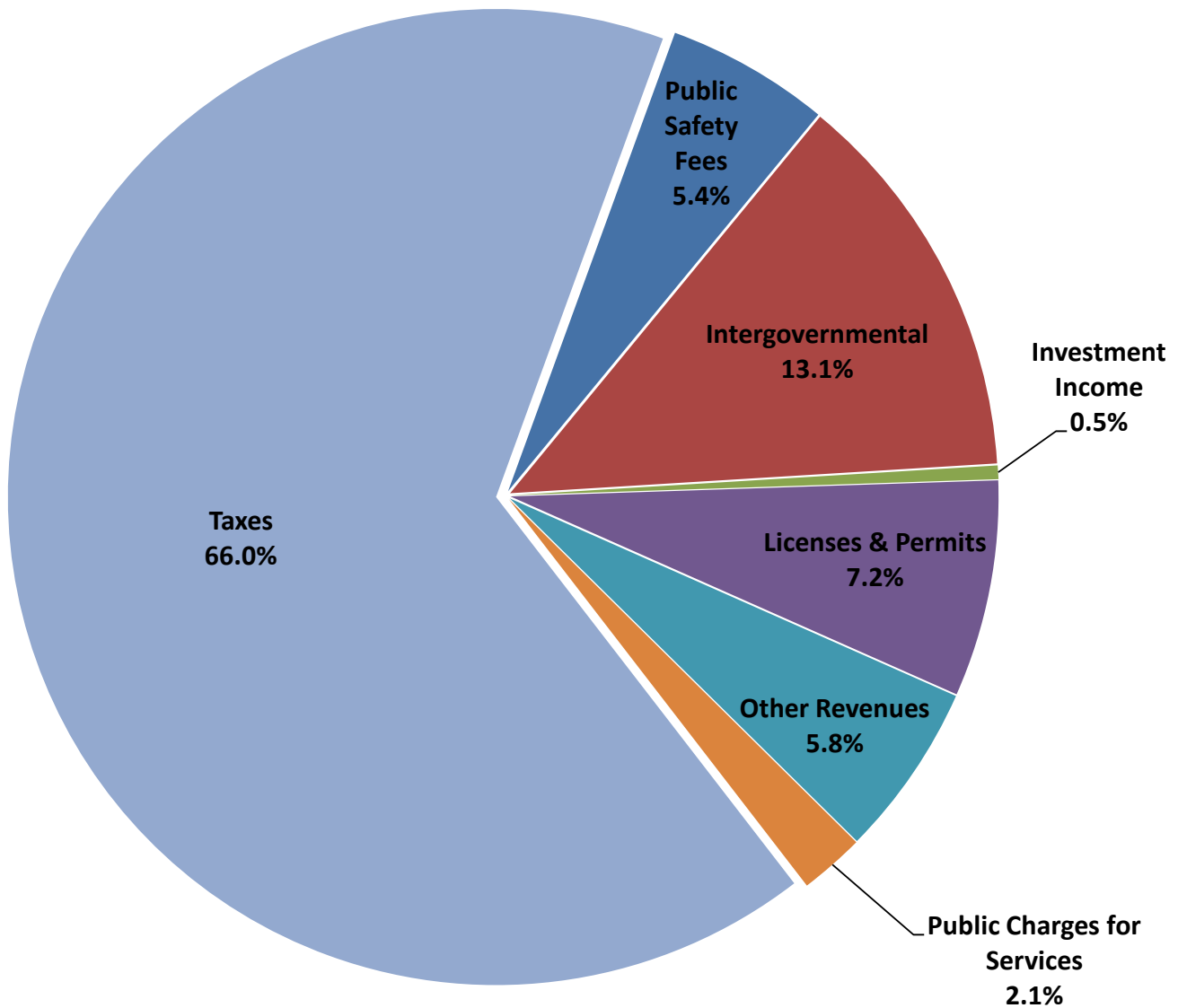
The chart below provides a summary of revenue and expenditure trends for the General Fund for fiscal years 2010 to 2019. The General Fund unassigned fund balance is primarily driven by the excess or deficit of the expenditures compared to the revenues.



# General Fund Revenues

**CITY OF MEQUON**

**2019 General Fund**  
**Revenues by Funding Type**



**CITY OF MEQUON**  
**Budgetary Comparison Schedule of Revenues**  
**General Fund**

	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>REVENUES</b>					
<b>TAXES:</b>					
General Property Tax	10,267,108	10,178,465	9,969,115	9,969,088	10,797,254
<b>INTERGOVERNMENTAL:</b>					
Shared Revenues	306,643	306,642	306,641	306,641	361,441
Utility Tax	49,663	47,452	45,554	46,163	44,310
Fire Insurance Dues	154,934	169,037	180,000	164,596	165,000
General Highway Aid	1,200,837	1,191,610	1,370,351	1,370,351	1,432,054
Connecting Streets	68,050	68,953	69,331	69,331	69,284
Recycling Grants	14,603	15,382	15,000	15,375	15,000
Law Enforcement	-	-	-	6,016	-
Computer Aid	52,681	48,806	49,000	49,523	49,000
State Grants	4,054	5,283	4,500	-	-
Use value Penalty	-	-	-	-	-
Total Intergovernmental	1,851,465	1,853,164	2,040,377	2,027,996	2,136,089
<b>LICENSES &amp; PERMITS:</b>					
Liquor and Beverage Licenses	30,040	28,378	40,000	40,500	80,000
Tavern Operators Licenses	13,150	10,900	10,000	10,500	10,000
Business Licenses	2,686	2,431	3,500	4,300	3,000
Cigarette Licenses	1,400	1,350	1,300	1,300	1,300
Amusement Device Licenses	1,500	1,650	1,650	1,750	1,750
Food Licenses	11,170	95	-	-	-
Building Permits	432,266	527,347	510,000	546,000	590,000
Compliance Permits	897	-	-	61	-
Electrical Permits	105,569	123,914	105,000	117,000	135,000
Plumbing Permits	120,641	133,969	130,000	160,000	160,000
Heating & Air Permits	98,244	92,559	90,000	110,000	120,000
Temporary Occupancy Permits	3,163	6,187	5,000	7,900	8,000
Occupancy Permits	4,460	9,386	3,500	5,900	6,000
Brush Permits	38,960	39,633	39,000	39,000	39,000
Burning Permits	11,639	9,185	11,000	11,000	10,000
Sign Permits	7,605	6,825	8,000	7,000	8,000
Other Permits	2,985	60	-	2,518	-
Total Licenses and Permits	886,375	993,870	957,950	1,064,729	1,172,050
<b>PUBLIC SAFETY FEES:</b>					
Court Penalties and Fines	156,955	147,187	170,000	145,000	160,000
False Alarms - Police	73,450	64,683	55,000	70,000	70,000
Parking Violations	2,415	2,075	1,300	1,000	1,000
Weapon Permits	7,525	7,325	6,000	6,000	6,000
Police fees	18,136	20,377	18,000	15,000	15,000
Ambulance Fees	586,479	574,378	590,000	574,378	600,000
Fire Inspections Fees	3,923	2,503	3,000	5,000	5,000
Accident Response Fees	14,830	10,380	14,500	10,380	10,380
False Alarms - Fire	12,603	12,500	12,500	12,500	12,500
Fees-Fire Dept	5,491	652	-	4,000	4,000
Total Fines and Forefeitures	881,807	842,060	870,300	843,258	883,880

**CITY OF MEQUON**  
**Budgetary Comparison Schedule of Revenues**  
**General Fund**

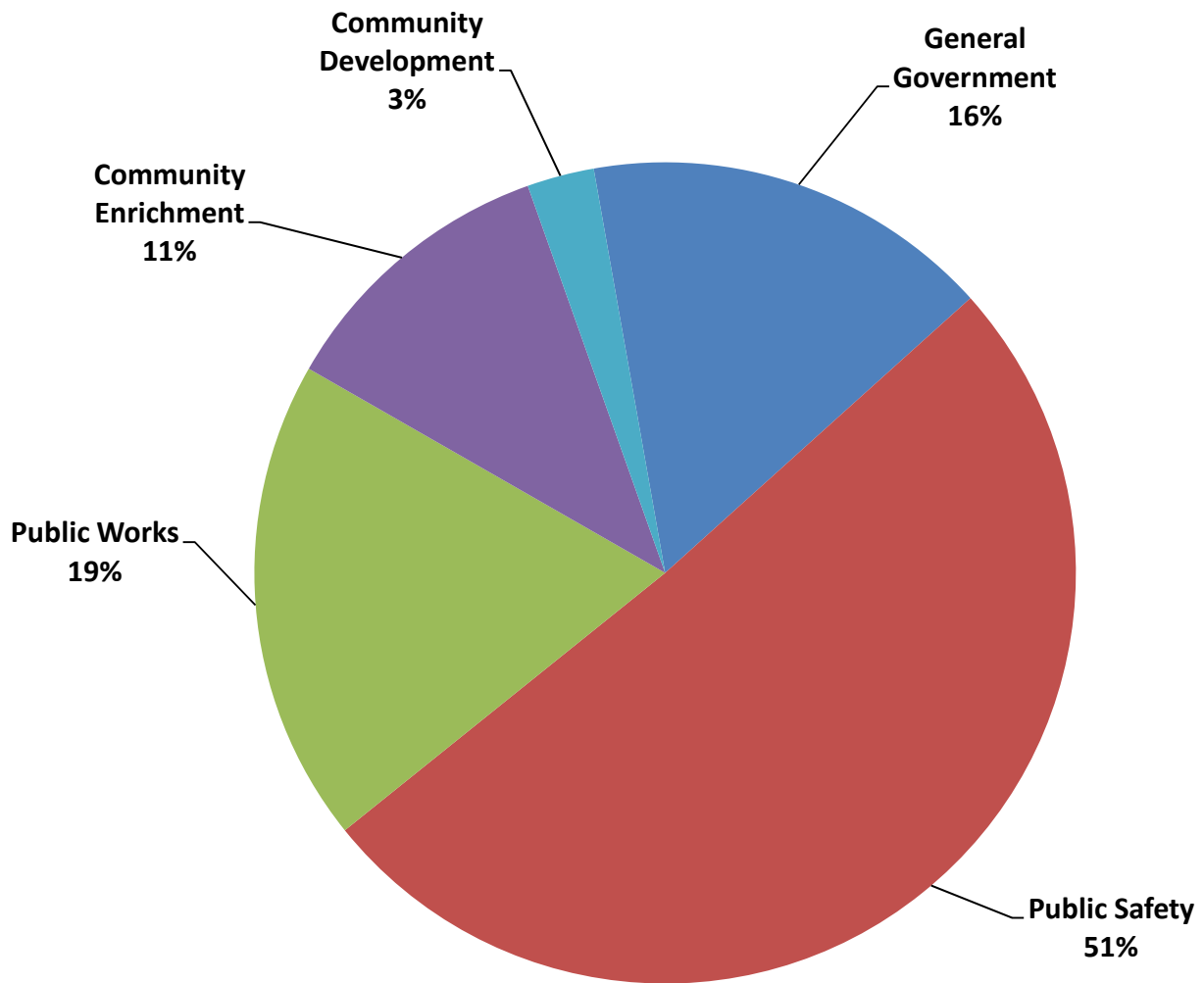
	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>PUBLIC CHARGES FOR SERVICES:</b>					
Dog Licenses	9,975	9,273	9,500	9,200	9,000
Fees - Clerk	2,073	3,522	4,000	4,000	4,000
Photocopying / maps	6,544	7,162	6,500	5,000	5,000
Sale of Materials	36,610	59,821	40,000	30,000	35,000
Miscellaneous	24,964	7,597	10,000	16,000	15,000
Fees - Treasurer	35,344	6,855	7,500	(8,000)	8,000
Fees - Engineering / PC	44,580	29,976	15,000	30,000	20,000
Fees - Consultants	35,200	53,785	65,000	80,000	50,000
Fees - Highway	24,607	17,342	15,000	12,225	12,000
Street Lights	2,005	6,863	2,500	2,200	2,150
Recycling	-	-	-	-	-
Storm Sewers	-	-	-	-	-
Holding Tank Fees	1,176	647	-	735	441
Pool Concessions	800	800	1,200	1,600	1,200
Swimming Pool Fees	71,373	67,777	70,000	70,147	67,000
Park Reservations	43,420	46,028	42,000	48,000	47,000
Landscaping / Mowing	1,300	2,365	1,500	5,000	4,500
Zoning Fees	59,208	60,202	60,000	75,000	70,000
Total Public Charges	<u>399,179</u>	<u>380,015</u>	<u>349,700</u>	<u>381,107</u>	<u>350,291</u>
<b>OTHER REVENUES:</b>					
Tax Penalties and Interest	3,805	2,326	4,000	1,250	2,000
Special Assessments	1,441	-	-	-	-
Special Assessments Interest	173	-	-	363	-
Sewer Utility Chargebacks	291,988	175,996	170,000	170,000	175,000
Water Utility Chargebacks	162,403	119,223	150,000	115,000	120,000
Cell Tower Leases	164,306	135,346	165,000	135,000	135,000
Cable Franchise Fees	384,710	367,592	405,000	405,000	380,000
Insurance Dividends	33,736	36,549	36,000	38,637	38,000
Worker Compensation	-	-	-	19,674	-
Event Fees	-	-	-	-	-
Event Donations	-	-	-	-	-
Payments in Lieu of Taxes	68,895	70,591	71,000	76,803	77,000
Revenue Reduction	-	6,926	651,500	1,500	-
Other Grants	26,441	-	-	-	-
Other Financing Sources	26,000	14,000	25,000	15,000	15,000
Prior Years Expense	-	-	-	-	-
Proceeds from Capital Leases	-	-	-	-	-
Total Other Revenues	<u>1,163,898</u>	<u>928,548</u>	<u>1,677,500</u>	<u>978,227</u>	<u>942,000</u>
<b>INVESTMENT INCOME</b>					
Investment Income	<u>14,033</u>	<u>52,758</u>	<u>60,000</u>	<u>60,000</u>	<u>75,000</u>
<b>TOTAL REVENUES</b>	<u><u>\$15,463,865</u></u>	<u><u>\$15,228,880</u></u>	<u><u>\$15,924,942</u></u>	<u><u>\$15,324,405</u></u>	<u><u>\$16,356,564</u></u>



# General Fund Expenditures

# CITY OF MEQUON

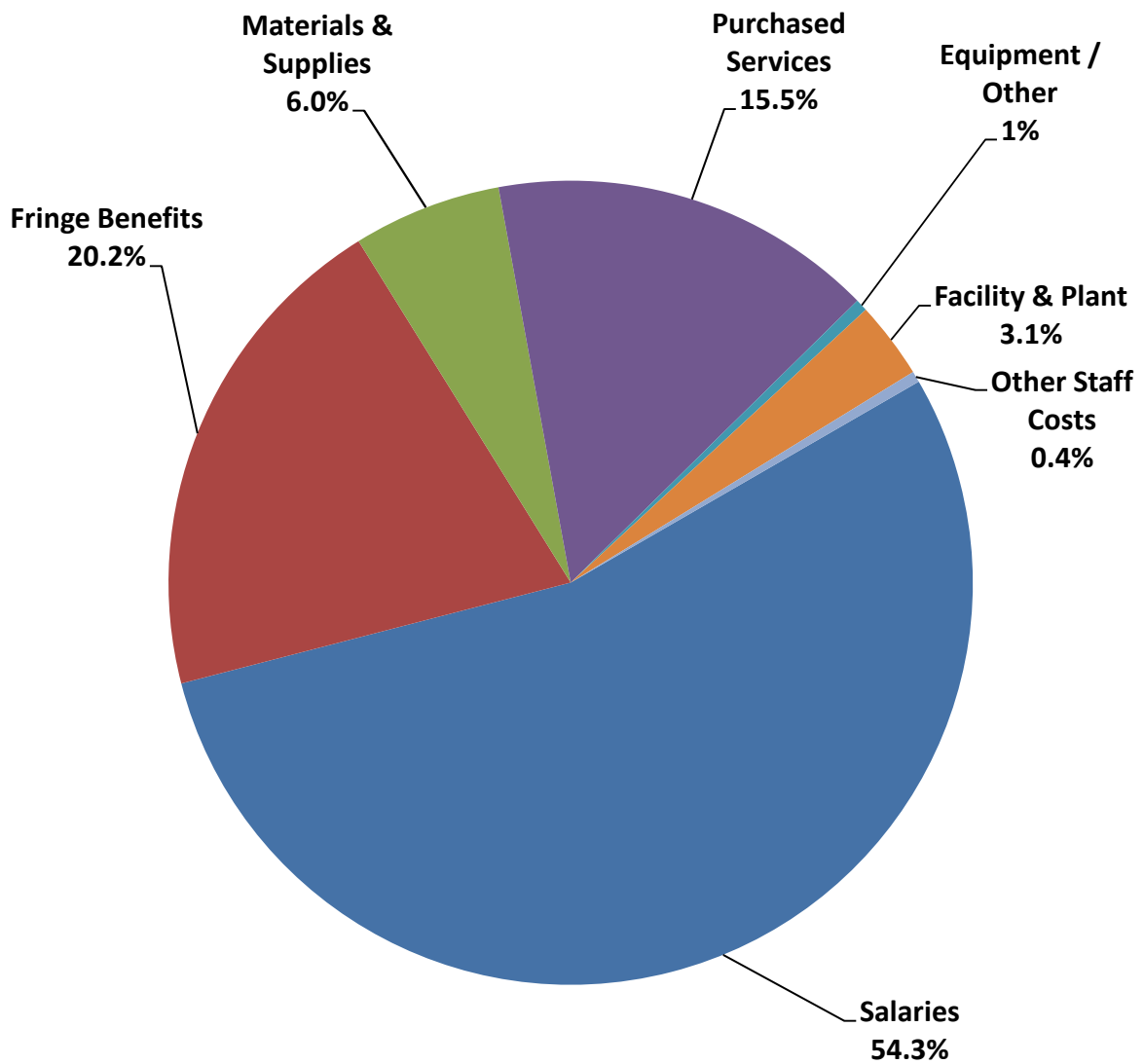
## 2019 General Fund Expenditures by Functional Area



**CITY OF MEQUON**  
**Budgetary Comparison and Expenditure Summary by Functional Area**  
**General Fund**

	2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>GENERAL GOVERNMENT:</b>					
Common Council	\$ 99,337	\$ 88,880	\$ 81,838	\$ 94,466	\$ 96,317
Mayor	\$ 49	\$ -	\$ -	\$ -	\$ -
Administrator	\$ 267,928	\$ 309,889	\$ 327,642	\$ 262,388	\$ 289,747
Clerk	\$ 259,560	\$ 260,299	\$ 270,636	\$ 273,044	\$ 285,889
Elections	\$ 66,116	\$ 30,070	\$ 67,568	\$ 62,018	\$ 34,528
Information Services	\$ 335,122	\$ 318,004	\$ 289,290	\$ 296,269	\$ 306,279
Engineering	\$ 744,273	\$ 599,376	\$ 607,023	\$ 606,123	\$ 611,160
Finance	\$ 511,046	\$ 538,258	\$ 500,101	\$ 521,356	\$ 532,976
Assessor	\$ 212,187	\$ 221,779	\$ 221,450	\$ 221,412	\$ 226,064
Human Resources	\$ 153,949	\$ 186,602	\$ 150,320	\$ 165,720	\$ 154,180
Legal Counsel	\$ 94,651	\$ 102,932	\$ 99,480	\$ 97,800	\$ 99,455
Total General Government	<u>2,744,218</u>	<u>2,656,089</u>	<u>2,615,348</u>	<u>2,600,596</u>	<u>2,636,595</u>
<b>PUBLIC SAFETY:</b>					
Police	5,099,186	5,004,703	5,441,670	5,186,466	5,463,544
Fire / EMS	1,420,134	1,456,775	1,466,740	1,484,317	1,572,448
Communications	614,462	672,175	660,025	654,025	679,305
Police Reserve	6,373	6,133	7,402	7,402	9,172
Inspections	387,766	471,403	463,391	463,391	597,652
Total Public Safety	<u>7,527,921</u>	<u>7,611,189</u>	<u>8,039,228</u>	<u>7,795,601</u>	<u>8,322,121</u>
<b>PUBLIC WORKS:</b>					
Building Maintenance	740,127	637,278	611,517	622,942	623,327
Vehicle Maintenance	490,946	515,797	506,707	529,529	525,796
Highway	2,025,827	2,122,597	1,951,953	1,953,240	1,943,104
Recycling	21,690	28,004	22,256	25,556	25,880
Total Public Works	<u>3,278,590</u>	<u>3,303,676</u>	<u>3,092,433</u>	<u>3,131,267</u>	<u>3,118,107</u>
<b>COMMUNITY ENRICHMENT:</b>					
Library Services Grant	1,022,315	1,034,929	1,049,000	1,049,000	1,050,000
Swimming Pool	104,750	113,909	117,843	122,091	118,027
Parks	587,469	589,554	591,835	586,805	678,276
Cemetery	1,667	6,926	1,500	1,500	-
Total Community Enrichment	<u>1,716,201</u>	<u>1,745,318</u>	<u>1,754,648</u>	<u>1,759,396</u>	<u>1,846,303</u>
<b>COMMUNITY DEVELOPMENT:</b>					
Community Development	419,529	420,813	428,070	423,285	433,438
Total Community Development	<u>419,529</u>	<u>420,813</u>	<u>423,285</u>	<u>423,285</u>	<u>433,438</u>
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u><u>15,686,459</u></u>	<u><u>15,737,085</u></u>	<u><u>15,924,942</u></u>	<u><u>15,710,145</u></u>	<u><u>16,356,564</u></u>

**CITY OF MEQUON**  
**2019 General Fund**  
**Expenditures by Classification**



# Capital Projects Fund

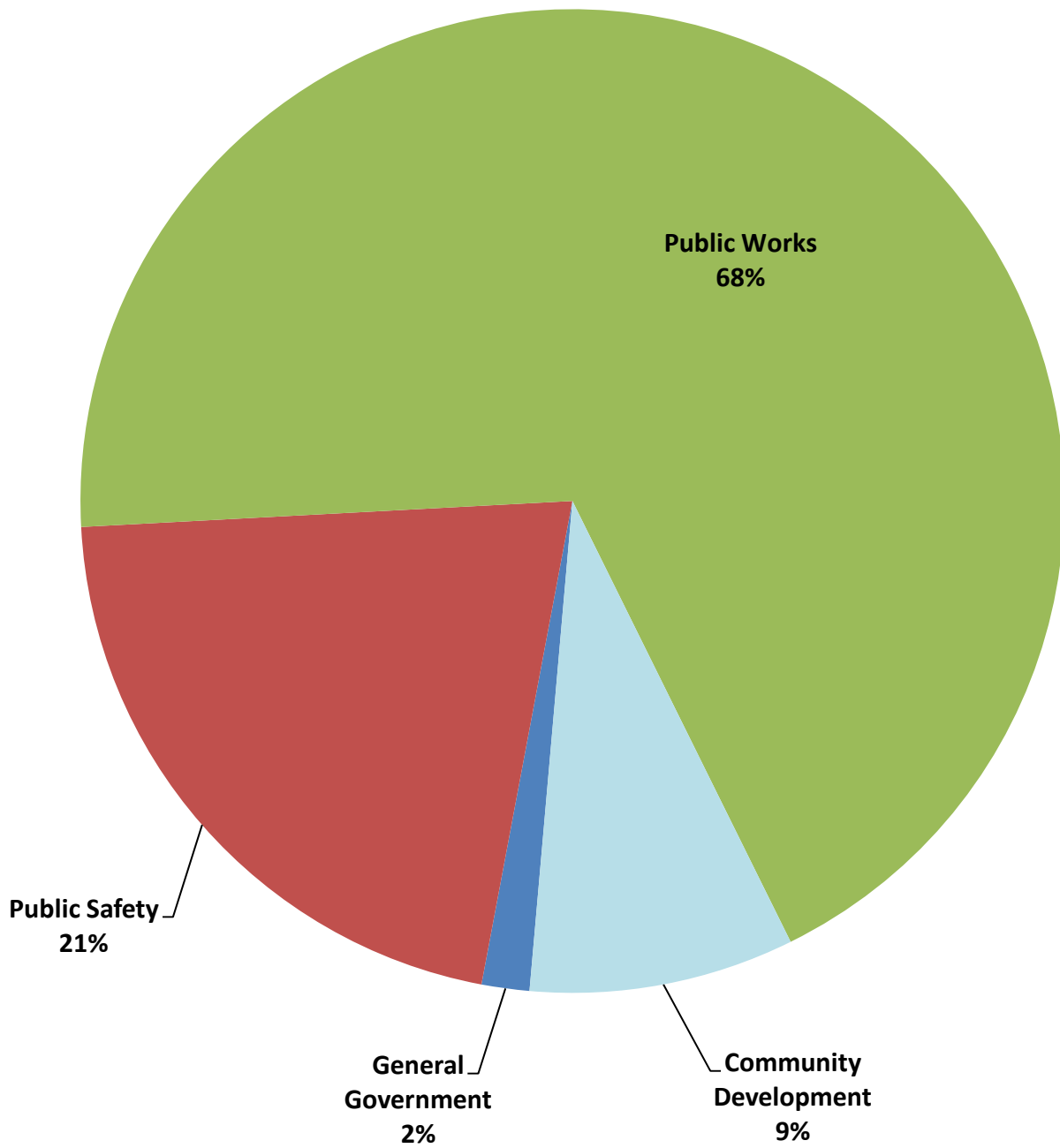
**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Capital Project Fund**

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 967,374	\$ 1,376,819	\$ 1,376,819	\$ 1,155,000
Borrowed Proceeds	-	-	-	-
Special Assessment	30,793	-	-	-
Investment Income	32,070	-	-	-
Grants	-	-	-	-
Other Revenues	323,910	-	-	-
Total Revenues	<u>1,354,147</u>	<u>1,376,819</u>	<u>1,376,819</u>	<u>1,155,000</u>
<b>EXPENDITURES:</b>				
General Government	-	(90,000)	-	\$38,000
Public Safety	-	\$231,819	-	\$512,078
Public Works	-	1,235,000	-	\$1,655,426
Community Development	-	-	-	\$210,300
Capital Outlay	5,026,578	-	2,013,869	-
Interest Expense	12,230	-	1,841	-
Total Expenditures	<u>5,038,808</u>	<u>1,376,819</u>	<u>2,015,710</u>	<u>2,415,804</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,684,661)</u>	<u>-</u>	<u>(638,891)</u>	<u>(1,260,804)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	60,288	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Sales of assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>60,288</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(3,624,373)	-	(638,891)	(1,260,804)
<b>FUND BALANCE - BEGINNING</b>	6,255,302	2,630,929	2,630,929	1,992,038
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,630,929</u>	<u>\$ 2,630,929</u>	<u>\$ 1,992,038</u>	<u>\$ 731,234</u>

Note: For the Capital Project Fund, revenues reflect only the current year additions expected to supplement any previously appropriated and residual reserve funds. Expenditures reflect either the net planned or actual amount of expenditures made for capital purposes within each functional area.

# CITY OF MEQUON

## 2019 Capital Projects Fund Expenditures by Functional Area



## CITY OF MEQUON

### 2019 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY

Project #	2018 Budgeted Funding	2018 Ending Balance	2019 Budgeted Funding	1/1/19 Available Balance	2019 Projected Expenses	2019 Ending Balance
<b>Buildings</b>						
DPW Facility Repairs	10023	\$0	\$0	\$0	0	\$0
City-Wide Buildings	12015	0	(1,671)	177,597	175,926	926
Consolidated Public Works Center	10023	0	75,000	0	75,000	0
Logemann Center	10026	0	241	(241)	0	0
Capital Asset Mngmnt Plan	12006	0	13,529	(13,529)	0	0
Capital Reserve Fund	10024	(90,000)	0	0	0	0
Parking Lot Resurfacing	10003	<u>0</u>	<u>37,926</u>	<u>0</u>	<u>37,926</u>	<u>0</u>
		<b>(\$90,000)</b>	<b>\$125,025</b>	<b>\$163,827</b>	<b>\$288,852</b>	<b>\$287,926</b>
						<b>\$926</b>
<b>Information Services</b>						
MUNIS - Train. & Implementation	10117	0	49,869	0	49,869	14,869
Disaster Recovery Project	12011	0	10,000	0	10,000	10,000
Police Server Room A/C	10023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<b>\$0</b>	<b>\$59,869</b>	<b>\$0</b>	<b>\$59,869</b>	<b>\$35,000</b>
						<b>\$24,869</b>
<b>Elections</b>						
Election Equipment	10063	<u>\$0</u>	<u>\$20,000</u>	<u>\$13,000</u>	<u>\$33,000</u>	<u>\$30,000</u>
		<b>\$0</b>	<b>\$20,000</b>	<b>\$13,000</b>	<b>\$33,000</b>	<b>\$30,000</b>
<b>Engineering</b>						
Major Drainage Projects	10013	\$40,001	\$203,736	\$0	\$203,736	\$194,500
Small Bridge & Culvert	10018	0	46,099	0	46,099	16,099
Local Drainage Program	10016	0	(5,900)	5,900	0	0
Engineering Software	12013	0	21,529	0	21,529	3,529
Master Stormwater Mgmt	10028	<u>0</u>	<u>75,934</u>	<u>0</u>	<u>75,934</u>	<u>25,934</u>
		<b>\$40,001</b>	<b>\$341,398</b>	<b>\$5,900</b>	<b>\$347,298</b>	<b>\$292,500</b>
						<b>\$54,798</b>
<b>Engineering - Roads</b>						
Road Maintenance	10001	\$870,000	\$100,000	\$350,000	\$450,000	100,000
Bike Lanes	12014	(1)	0	0	0	0
Highland Road Interchange	10009	<u>0</u>	<u>(51,069)</u>	<u>0</u>	<u>(51,069)</u>	<u>(51,069)</u>
		<b>\$869,999</b>	<b>\$48,931</b>	<b>\$350,000</b>	<b>\$398,931</b>	<b>\$350,000</b>
						<b>\$48,931</b>
<b>Fire Department</b>						
Fire & EMS Vehicles	10236	\$95,000	\$520,299	\$100,000	\$620,299	\$94,078
Self Contained Breathing Apparatus	10014	0	0	0	0	0
Purchase EKG Monitors	12009	0	0	0	0	0
Fire Station Sleeping Quarters	10036	0	8,052	(8052)	0	0
Fire Officer Equipment Replacement	10134	0	22,565	10,000	32,565	22,565
Hydraulic Rescue Equipment	12029	<u>16,000</u>	<u>64,000</u>	<u>0</u>	<u>64,000</u>	<u>25,000</u>
		<b>\$111,000</b>	<b>\$614,916</b>	<b>\$101,948</b>	<b>\$716,864</b>	<b>\$129,078</b>
						<b>\$587,786</b>
<b>Parks Maintenance</b>						
Park Planning & Imp.	10474	\$0	\$35,522	\$0	\$35,522	\$35,522
Interurban Trail	12021	0	33	(33)	0	0
Parking Lot Resurfacing - Parks	10004	0	100,000	0	100,000	100,000



## CITY OF MEQUON

### 2019 CAPITAL PROJECTS FUNDING / EXPENDITURE SUMMARY

	Project #	2018 Budgeted Funding	2018 Ending Balance	2019 Budgeted Funding	1/1/19 Available Balance	2019 Projected Expenses	2019 Ending Balance
Swimming Pool Equip.	10037	0	830	0	830	0	830
Cemetery Restoration	10071	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
		<b>\$0</b>	<b>\$136,385</b>	<b>\$2,467</b>	<b>\$138,852</b>	<b>\$100,000</b>	<b>\$38,852</b>
<b>Police</b>							
Police Vehicles	10235	\$100,000	\$140,263	\$120,000	\$260,263	\$270,000	(\$9,737)
Information Tech Replacement	12012	0	32,287	0	32,287	0	32,287
Police Officer Equipment	10135	20,000	51,800	20,000	71,800	40,000	31,800
Portable/Mobile Radios	10040	0	245,096	0	245,096	60,000	185,096
Police Reserve Van	10042	(2,011)	0	0	0	0	0
Police Weapons	10036	<u>0</u>	<u>8,052</u>	<u>8,000</u>	<u>16,052</u>	<u>13,000</u>	<u>3,052</u>
		<b>\$117,989</b>	<b>\$477,498</b>	<b>\$148,000</b>	<b>\$625,498</b>	<b>\$383,000</b>	<b>\$242,498</b>
<b>Police Communications Center</b>							
Mobile data terminals	10029	\$0	\$31,491	\$0	\$31,491	\$0	\$31,491
911 System Replacement	10041	<u>2,830</u>	<u>8,490</u>	<u>0</u>	<u>8,490</u>	<u>0</u>	<u>8,490</u>
		<b>\$2,830</b>	<b>\$39,981</b>	<b>\$0</b>	<b>\$39,981</b>	<b>\$0</b>	<b>\$39,981</b>
<b>Public Works</b>							
DPW Small Projects	10049	\$0	(\$4,405)	\$0	(\$4,405)	\$0	(\$4,405)
Roadway Lighting	10052	10,000	20,423	10,000	30,423	30,000	423
Urban Forestry	10062	0	7,000	0	7,000	5,000	2,000
DPW Vehicles	10359	275,000	289,990	280,000	569,990	550,000	19,990
Emerald Ash Borer Response Program	10070	<u>40,000</u>	<u>31,303</u>	<u>80,000</u>	<u>111,303</u>	<u>40,000</u>	<u>71,303</u>
		<b>\$325,000</b>	<b>\$344,311</b>	<b>\$370,000</b>	<b>\$714,311</b>	<b>\$625,000</b>	<b>\$89,311</b>
<b>Community Development</b>							
TIF #2	10802	\$0	\$21,844	\$0	\$21,844	\$150	\$21,694
TIF #3	10803	0	(660,000)	0	(660,000)	150,000	(810,000)
TIF #4	10804	0	192,479	0	192,479	150	192,329
TIF #5	10805	0	381,020	0	381,020	60,000	321,020
Towne Center River Walk	12017	<u>0</u>	<u>142</u>	<u>(142)</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<b>\$0</b>	<b>(\$64,515)</b>	<b>(\$142)</b>	<b>(\$64,657)</b>	<b>\$210,300</b>	<b>(\$274,957)</b>
<b>Grand Totals:</b>		<b><u>1,376,819</u></b>	<b><u>2,143,799</u></b>	<b><u>1,155,000</u></b>	<b><u>3,298,799</u></b>	<b><u>2,415,804</u></b>	<b><u>882,995</u></b>

# Capital Improvement

## **CITY OF MEQUON CAPITAL IMPROVEMENT FUND BUDGET**

---

The City adopts an annual capital improvement budget, based on a five-year capital improvement program (CIP). The annual budget and CIP are prepared by department heads and reviewed by the City Administrator and Director of Finance as part of the review of department and program operating budgets. The annual capital improvement budget is then presented to a joint session of the Finance & Personnel and Public Works Committees for review. As part of the budget review process, the impact of capital projects on future operating budgets is considered. Such analysis is necessary as new capital facilities can affect ongoing operating costs, either increasing such costs (e.g., electricity for new buildings), or lowering costs through more efficient use of equipment or reduced maintenance (e.g., road maintenance costs may be reduced if repaving is done proactively). Deferred or delayed maintenance of capital facilities can actually increase costs over the long term, as the costs of minor maintenance plus ultimate replacement of a facility can be higher than major maintenance costs done proactively.

Capital improvement expenditures must be made in accordance with the budgeted amounts. The Common Council must approve variances from the approved budget, including supplemental appropriations or additions/deletions of projects. As a general guideline, capital improvement expenditures are defined as those amounts expended for equipment or other assets with a useful life of ten or more years and/or which involve amounts exceeding \$10,000. This includes multi-year projects where the total cost is estimated to be more than \$10,000. Expenditures not meeting these criteria, or which have a useful life of less than the payback period of any borrowed funds used for the item's purchase, are generally included in the operating budgets of departments.

The City seeks to finance capital improvement expenditures through all feasible means, such as special assessments; deposits or fees collected from developers as called for in the City code; issuance of debt (for long-term projects or long-lived assets), and grants or other intergovernmental assistance. Budgets for general government projects, that is, those funded primarily by debt supported by property tax levy, are included in the following schedules. The capital improvement programs for utility enterprise funds are not shown in this document.

The 2019-2023 CIP includes those projects that are considered for funding based on completed infrastructure and land use plans, as well as certain items (e.g., Transportation - Development) that represent tentative needs related to development. The CIP does not include capital costs related to Tax Incremental Financing (TIF) District No. 3 in the Mequon Town Square area, which were identified in the overall project budget per the TIF project plan. Other redevelopment areas where TIF financing may be considered are identified in the project narratives. The CIP does not necessarily include costs related to future infrastructure necessary to support redevelopment efforts for which TIF financing could not be used. In such cases it may be necessary for the Council to amend the CIP and substitute or re-prioritize projects in accordance with the process described above.

**CITY OF MEQUON  
CAPITAL IMPROVEMENT FUND  
CIP PROJECT DESCRIPTIONS**

	<b>Project Name/Funding Source</b>	<b>Project Description</b>
<b>Building Maintenance</b>		
	City Wide Building Repairs (Tax Levy Allocation and Focus on Energy grants)	Sinking fund created to address aging building fixtures and equipment across the City's building inventory. Utility cost savings are expected from updated windows and lighting.
	Capital Reserve Fund	Sinking fund created to address aging building fixtures and equipment across the City campus.
	Parking Lot Resurfacing (Tax Levy Allocation)	Maintenance and resurfacing of City parking lots in order to extend the useful life of these assets.
<b>Information Services</b>		
	Munis (Tax Levy Allocation)	Ongoing project to expand and improve the use of the City's Enterprise Resource Planning (ERP) system, Munis.
	Police Server Room AC (Tax Levy Allocation)	Air Condition the room housing the Police Department file servers in order to promote equipment longevity.
<b>Elections</b>		
	Election Machine Equipment (Tax Levy Allocation)	Replace aging voter machines nearing their end of life expectancy. Replacement machines will comply with County specifications and improve dependability.
<b>Engineering</b>		
	Major Drainage way Program (Tax Levy Allocation)	Response to the increasing demand for cleaning and re-profiling of the City's major drainage ways that service regional areas which has the potential to reduce Sewer treatment costs by reducing infiltration into the sewer system. Reduces exposure to clean up costs associated with flooding.
	Small Bridge and Culvert Replacement (Tax Levy Allocation)	Annual appropriation to replace deteriorating and potentially unsafe or undersized drainage structures. Unexpected failure of a structure under a road surface can produce catastrophic situations requiring inordinate expenditures of money and manpower to effect emergency repairs. Continued use of an undersized structure can cause upstream flooding of property and facilities, road overtopping, and undermining the road itself.
	Engineering Asset Management Software (Tax Levy Allocation)	Ongoing costs for the implementation of the tools and support for asset management software used by many of the divisions in Public Works. Costs will be

		shared with the Sanitary, Water and Engineering departments. Implementation of additional tools provides departmental efficiencies and reduces staff time spent on reporting requirements.
	Master Storm Water Management (Tax Levy Allocation)	Funding to address expected Federal and State mandates that will require the City to update its storm water modeling, ordinances, development guidelines and monitoring programs. Federal and State mandates required as part of the City's MS4 and WPDES permitting.
<b>Engineering –Roads</b>		
	Arterial Road Program (Tax Levy Allocation)	The annual expenditure of funds for the reconditioning of Mequon's 74+ centerline miles of arterial roads is necessary in order to keep streets in useable condition. Failure to provide adequate funds will result in the degradation of the roads having a negative impact on all road operations from snow plowing to simple vehicle utilization and vehicle safety. Maintaining the City's roads in an acceptable condition, PASER program evaluated service condition rating of 6 on a scale of 1 to 10 was stated as a CIP goal by the City Common Council.
	Subdivision Road Program (Tax Levy Allocation)	The annual expenditure of funds for the reconditioning of Mequon's 142 centerline miles of subdivision streets is necessary in order to keep streets in useable condition. Failure to provide adequate funds will result in the degradation of the roads having a negative impact on all road operations from snow plowing to simple vehicle utilization and vehicle safety. Maintaining the City's roads in an acceptable condition, PASER program evaluated service condition rating of 6 on a scale of 1 to 10 was stated as a CIP goal by the City Common Council.

	Bike Lane Construction (Tax Levy Allocation)	Construction of bike and pedestrian lanes in accordance with the Common Council approved 2010-2030 Mequon-Thiensville Bike and Pedestrian Plan. Construction of the bike/pedestrian lanes in concert with the annual road reconstruction program could save up to 50% of scale.
	Highland Road Interchange	City design and engineering costs for a possible future interchange between I-43 and Highland Road. Project in coordination with Wisconsin Department of Transportation.
<b>Fire Department</b>		
	Fire & EMS Vehicle Replacement Program (Tax Levy Allocation)	Sinking fund dedicated to the replacement of Fire and EMS vehicles. Planned replacements minimize down time, reduce repair costs and improve the ability to respond to emergency situations.
	Fire Station Sleeping Quarters (Tax Levy Allocation)	Remodel firefighter sleeping quarters at both fire stations.
	Hydraulic Rescue Equipment (Tax Levy Allocation)	Replacement of hydraulic rescue tools used in vehicle rescue efforts to better cope with modern cars stronger built manufacturing processes enables faster extrication of passengers from the vehicle improving public safety.
	Fire Officer Equipment Replacement (Tax Levy Allocation)	Ongoing funding for replacement of Fire Officer Equipment including, but not limited to , turn out gear, ice rescue suits, dive equipment, and monitors in the ambulance.
<b>Parks Maintenance</b>		
	Park Planning & Improvement (Tax Levy Allocation)	Funding for anticipated repairs to park pavilions, and equipment promotes asset longevity.
	Interurban Trail (Tax Levy Allocation)	Crack filling and seal coating of the Interurban Trail extends the useful life of this asset and makes the pavement safer for bicyclists and pedestrians.
	Parking Lot Resurfacing (Tax Levy Allocation)	Preventative maintenance of parking lots at the City's park sites will reduce future repair costs.
	Swimming Pool Equipment (Tax Levy Allocation)	The replacement of water treatment and other equipment reduces equipment down time and unanticipated repair costs.

<b>Police</b>		
	Police Vehicle Equipment Program (Tax Levy Allocation)	Sinking fund created to systematically replace squad cars. Maintaining the scheduled replacement of the fleet vehicles helps to provide safe, reliable public safety vehicles, reducing down time, repair costs and leverages improvements in fuel efficiency.
	Information Technology Replacement Program (Tax Levy Allocation)	Sinking fund created to provide funding replacement and upgrades for computer aided dispatch (CAD) and records management software which improves workflow and efficiency.
	Police Officer's Equipment Replacement Program (Tax Levy Allocation)	Sinking fund created to provide funding for equipment used by officers in the field including a speed board trailer, defibrillators and squad card video recorders. Dependable, modernized equipment can help save lives and minimize risk to the City.
	Portable and Mobile Radio Replacement (Tax Levy Allocation)	Sinking fund created to fund radios used in squad cars and carried by police officers to maximize communications, improving efficiency and officer safety.
	Weapon Replacement (Tax Levy Allocation)	Planned replacement of firearms to maintain a level of functionality during critical incidents.
<b>Police Communications Center</b>		
	Mobile Data Computers (Tax Levy Allocation)	Replacement of the laptops used in squad cars to maximize up time in challenging environmental conditions improves police officer efficiency and reduces repair time incurred by the IT department.
<b>Public Works</b>		
	Roadway Light Replacement (Tax Levy Allocation)	Replacement of City owned street light fixtures saves on long term maintenance and repair costs.
	Urban Forestry (Tax Levy Allocation and grants)	Program to manage and improve the City's tree inventory.
	DPW Small Projects (Tax Levy Allocation)	Sinking fund for unanticipated repairs to DPW motor vehicles reduces erratic funding requirements year to year.
	DPW Equipment Replacement Program (Tax Levy Allocation)	Sinking fund for the scheduled replacement of DPW equipment to reduce equipment down time and manage repair and maintenance costs.
	Emerald Ash Bore Response Program (Tax Levy Allocation)	Program to mitigate the damage caused by the Emerald Ash Bore insect on the City's tree inventory includes treatment, removal and replanting of irreparably damaged ash trees in order to reduce the likelihood of a catastrophic loss to the City's tree canopy.

## Community Development

	Tax Increment District #2	Project balance for TID district covering a section of Mequon's industrial park.
	Tax Increment District #3	Project balance for TID district covering Mequon Town Center.
	Tax Increment District #4	Project Balance for TID district on commercial corridor on City's East side.
	Tax Increment District #5	Project balance for TID district located in commercial corridor on City's East side.



**CITY OF MEQUON, WI**  
*Capital Plan*  
 FY'19 thru FY'23

Department	Project #	Priority	Projects By Department					Total
			FY '19	FY '20	FY '21	FY '22	FY '23	
<b>BUILDING MAINTENANCE</b>								
City-Wide Building Repairs	2619	2	125,000	150,000	200,000	250,000	300,000	1,025,000
Parking Lot Resurfacing	263	2	100,000	100,000	100,000	100,000	100,000	500,000
<b>Building Maintenance Total</b>			<b>225,000</b>	<b>250,000</b>	<b>300,000</b>	<b>350,000</b>	<b>400,000</b>	<b>1,525,000</b>
<b>ELECTIONS</b>								
Election Equipment	131	1	15,000	15,000	15,000	15,000	15,000	75,000
<b>Elections Total</b>			<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>75,000</b>
<b>ENGINEERING</b>								
Major and Secondary Drainageway Programs	5842	1	100,000	50,000	50,000	50,000	50,000	300,000
Small Bridge and Culvert Replacement Program	5844	2	25,000	25,000	25,000	25,000	25,000	125,000
City Wide Asset Management Software	5849	2	10,000	10,000	10,000	10,000	10,000	50,000
Master Storm Water Management	5851	2	-	30,000	50,000	50,000	50,000	180,000
Highland Road Interchange	5852	1	-	-	250,000	300,000	2,750,000	3,300,000
Fire Cistern Abandonment	5823	1	32,000	32,000	32,000	32,000	32,000	160,000
<b>Engineering Total</b>			<b>167,000</b>	<b>147,000</b>	<b>417,000</b>	<b>467,000</b>	<b>2,917,000</b>	<b>4,115,000</b>
<b>ENGINEERING-ROADS</b>								
Arterial Road Program	5802	1	750,000	750,000	750,000	750,000	750,000	3,750,000
Subdivision Road Program	5803	1	950,000	950,000	950,000	950,000	950,000	4,750,000
Bike Lane Construction	581	2	100,000	100,000	100,000	100,000	100,000	500,000
<b>Engineering - Roads Total</b>			<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>9,000,000</b>
<b>FIRE &amp; EMS</b>								
Fire & EMS Vehicle Replacement Program	361	1	150,000	175,000	200,000	200,000	200,000	925,000
Hydraulic Rescue Equipment	366	1	16,000	-	-	-	-	16,000
Computer Replacement	367	1	10,000	10,000	5,000	5,000	5,000	35,000
Fire Officer Equipment Replacement	368	1	10,000	10,000	45,000	45,000	45,000	155,000
<b>Fire &amp; EMS Total</b>			<b>186,000</b>	<b>195,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,131,000</b>
<b>INFORMATION SERVICES</b>								
MUNIS- Implementation and Training	171	2	6,000	6,000	6,000	6,000	6,000	30,000
City Hall Security	177	3	-	-	52,000	-	-	52,000
City Wide PC Computer Replacement	179	2	38,000	-	-	-	38,000	76,000
PD PC Computer Replacement	180	2	18,000	-	-	-	18,000	36,000
New Printers	181	2	8,000	-	-	-	-	8,000
City Hall Server Array Replacement	182	2	31,000	30,000	-	-	-	61,000
PD Server Array Replacement	183	2	40,000	-	-	-	-	40,000
Network Infrastructure Replacement	184	2	8,000	15,000	-	15,000	-	38,000
UPS Replacement	185	2	-	18,000	-	-	-	18,000
City Hall Network Re-Wiring	186	2	-	38,000	-	-	-	38,000
Fiber Project - City to Off-site Data Center	187	2	20,000	18,000	-	-	-	38,000
Fiber Project - Fire Station 2	188	2	-	-	19,000	-	-	19,000
Fiber Project - Mequon and Port Wash Intersection	189	2	-	-	-	-	124,000	124,000
<b>Information Services Total</b>			<b>169,000</b>	<b>125,000</b>	<b>77,000</b>	<b>21,000</b>	<b>186,000</b>	<b>578,000</b>
<b>PARKS MAINTENANCE</b>								
Park Planning & Improvement	7401	3	15,000	100,000	100,000	100,000	100,000	415,000
Swimming Pool Equipment	7404	2	10,000	10,000	10,000	10,000	10,000	50,000
<b>Parks Maintenance Total</b>			<b>25,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>465,000</b>
<b>POLICE</b>								
Police Vehicle Replacement Program	351	1	250,000	150,000	150,000	150,000	150,000	850,000
Police Officer's Equipment Replacement Program	356	1	30,000	35,000	35,000	35,000	35,000	170,000
Weapons Replacement	358	1	8,000	8,000	8,000	8,000	8,000	40,000
<b>Police Total</b>			<b>288,000</b>	<b>193,000</b>	<b>193,000</b>	<b>193,000</b>	<b>193,000</b>	<b>1,060,000</b>

**POLICE-COMMUNICATION**

Mobile Data Computers - Police	372	1	13,000	13,000	13,000	13,000	13,000	65,000
<b>Police - Communication Center Total</b>			<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>65,000</b>

**PUBLIC WORKS**

DPW Equipment Replacement Program	551	2	503,000	468,000	355,000	490,000	450,000	2,266,000
Emerald Ash Bore Response Program	593	1	125,000	150,000	175,000	200,000	225,000	875,000
DPW Small Projects	594	3	7,500	7,500	7,500	7,500	7,500	37,500
Roadway Light Replacement	595	2	15,000	20,000	20,000	25,000	30,000	110,000
Auto. Gate and Assoc. Equip. for the Brush Site	596	2	100,000	-	-	-	-	100,000
Warm Storage Building	597	2	-	500,000	-	-	-	500,000
Automatic Wash Bay Equipment	598	2	-	-	200,000	-	-	200,000
Urban Forestry	599	2	5,000	5,000	5,000	5,000	5,000	25,000
<b>Public Works Total</b>			<b>755,500</b>	<b>1,150,500</b>	<b>762,500</b>	<b>727,500</b>	<b>717,500</b>	<b>4,113,500</b>

**SEWER**

Manhole Seals Replacement	6926	1	-	70,000	70,000	70,000	-	210,000
Equipment Replacement	6928	1	45,000	45,000	45,000	45,000	-	180,000
Emergency Generators	6930	2	-	-	-	-	-	-
Asset Management Software	6932	2	7,500	7,500	7,500	7,500	-	30,000
Cedarburg Road - Paraller Sewer	6934	2	-	150,000	-	-	-	150,000
Replacement On-site Generator	6938	2	50,000	50,000	50,000	-	-	150,000
Lift Station Transfer Switch	6939	2	10,000	10,000	10,000	10,000	-	40,000
Lift Station/Force Main Upgrades/Siphons	6940	1	250,000	250,000	250,000	-	-	750,000
Lift Station Upgrades Pump Replacements	6942	2	25,000	25,000	25,000	25,000	-	100,000
East Trunk Sewer	6943	2	15,000,000	-	-	-	-	15,000,000
<b>Sewer Total</b>			<b>15,387,500</b>	<b>607,500</b>	<b>457,500</b>	<b>157,500</b>	<b>-</b>	<b>16,610,000</b>

**WATER**

on Main Not Using	7001	2	27,500	27,500	27,500	27,500	-	110,000
Water Trust Connections	7002	2	-	100,000	100,000	-	-	200,000
Off Main Connections	7003	2	-	50,000	50,000	-	-	100,000
Betterment of Service Projects	7004	2	500,000	110,000	900,000	100,000	-	1,610,000
Major Repair, Road Projects, Facility Abandonments	7005	1	75,000	25,000	25,000	25,000	-	150,000
Valve and Lateral Replacement	7006	2	22,000	22,000	22,000	22,000	-	88,000
Water Meter Replacement	7007	2	204,000	62,000	104,000	78,000	-	448,000
Equipment Replacement Fund	7008	2	10,000	20,000	10,000	10,000	-	50,000
<b>Water Total</b>			<b>838,500</b>	<b>416,500</b>	<b>1,238,500</b>	<b>262,500</b>	<b>-</b>	<b>2,756,000</b>
<b>GRAND TOTAL</b>			<b>19,869,500</b>	<b>5,022,500</b>	<b>5,633,500</b>	<b>4,366,500</b>	<b>6,601,500</b>	<b>41,493,500</b>

City of Mequon, WI

Capital Plan

FY '19 thru FY '23

**PROJECTS BY FUNDING SOURCE**

Source	Project #	Priority	FY '19	FY '20	FY '21	FY '22	FY '23	Total
<b>Bonding</b>								
Arterial Road Program	5802	1	750,000	750,000	750,000	750,000	750,000	3,750,000
Subdivision Road Program	5803	1	950,000	950,000	950,000	950,000	950,000	4,750,000
Highland Road Interchange	5852	5	0	0	250,000	300,000	2,755,000	3,305,000
Donges Bay Rd - Capacity Increase	6936	2		0				0
East Trunk Sewer	6943	1	15,000,000					15,000,000
<b>Bonding Total</b>			<b>16,700,000</b>	<b>1,700,000</b>	<b>1,950,000</b>	<b>2,000,000</b>	<b>4,455,000</b>	<b>26,805,000</b>
<b>Capital Project Fund</b>								
Election Equipment	131	1	15,000	15,000	15,000	15,000	15,000	75,000
MUNIS - Implementation and Training	171	2	6,000	6,000	6,000	6,000	6,000	30,000
City Hall security	177	3	0	0	52,000	0	0	52,000
City Wide PC Computer Replacement	179	2	38,000	0	0	0	38,000	76,000
PD PC Computer Replacement	180	2	18,000	0	0	0	18,000	36,000
New Printers	181	2	8,000	0	0	0	0	8,000
City Hall Server Array Replacement	182	2	31,000	30,000	0	0	0	61,000
PD Server Array Replacement	183	2	40,000	0	0	0	0	40,000
Network Infrastructure Replacement	184	2	8,000	15,000	0	15,000	0	38,000
UPS Replacement	185	2	0	0	0	18,000	0	18,000
City Hall Network Re-Wiring	186	2	0	38,000	0	0	0	38,000
Fiber Project - City to Off-site Data Center	187	2	20,000	18,000	0	0	0	38,000
Fiber Project - Fire Station 2	188	2	0	0	19,000	0	0	19,000
Fiber Project - Mequon and Port Wash Intersection	189	2	0	0	124,000	0	0	124,000
City-Wide Building Repairs	2619	2	125,000	150,000	200,000	250,000	300,000	1,025,000
Parking Lot Resurfacing	263	2	100,000	100,000	100,000	100,000	100,000	500,000
Police Vehicle Replacement Program	351	1	250,000	150,000	150,000	150,000	150,000	850,000
Information Technology Replacement Program	355	1	0	0	0	0	0	0
Police Officer's Equipment Replacement Program	356	1	30,000	35,000	35,000	35,000	35,000	170,000
Weapons Replacement	358	1	8,000	8,000	8,000	8,000	8,000	40,000
Fire & EMS Vehicle Replacement Program	361	1	150,000	175,000	200,000	200,000	200,000	925,000
Hydraulic Rescue Equipment	366	1	16,000	0	0	0	0	16,000
Computer Replacement	367	1	10,000	10,000	5,000	5,000	5,000	35,000
Fire Officer Equipment Replacement	368	1	10,000	10,000	45,000	45,000	45,000	155,000
Mobile Data Computers - Police	372	1	13,000	13,000	13,000	13,000	13,000	65,000
Portable and Mobile Radio Replacement Program	373	1	0	0	0	0	0	0
DPW Equipment Replacement Program	551	2	503,000	468,000	355,000	490,000	450,000	2,266,000
Bike Lane Construction	581	2	100,000	100,000	100,000	100,000	100,000	500,000
Major and Secondary Drainageway Programs	5842	1	100,000	50,000	50,000	50,000	50,000	300,000
Small Bridge and Culvert Replacement Program	5844	2	25,000	25,000	25,000	25,000	25,000	125,000
City Wide Asset Management Software	5849	2	10,000	10,000	10,000	10,000	10,000	50,000
Master Storm Water Management	5851	2	0	30,000	50,000	50,000	50,000	180,000
Fire Cistern Abandonment	5853	3	32,000	32,000	32,000	32,000	32,000	160,000
Emerald Ash Bore Response Program	593	1	125,000	150,000	175,000	200,000	225,000	875,000
DPW Small Projects	594	3	7,500	7,500	7,500	7,500	7,500	37,500

Source	Project #	Priority	FY '19	FY '20	FY '21	FY '22	FY '23	Total
Roadway Light Replacement	595	2	15,000	20,000	20,000	25,000	30,000	110,000
Auto. Gate and Assocc Equip. for the Brush Site	596	3	100,000	0	0	0	0	100,000
Warm Storage Building	597	2	0	500,000	0	0	0	500,000
Automatic Wash Bay Equipment	598	4	0	0	200,000	0	0	200,000
Urban Forestry	599	3	5,000	5,000	5,000	5,000	5,000	25,000
Lift Station Upgrades Pump Replacements	6942	2	25,000	25,000	25,000	25,000		100,000
Valve and Lateral Replacement	7006	2	22,000	22,000	22,000	22,000		88,000
Water Meter Replacement	7007	2	204,000	62,000	104,000	78,000		448,000
Equipment Replacement Fund	7008	2	10,000	20,000	10,000	10,000		50,000
Park Planning & Improvement	7401	1	15,000	100,000	100,000	100,000	100,000	415,000
Swimming Pool Equipment	7404	2	10,000	10,000	10,000	10,000	10,000	50,000
<b>Capital Project Fund Total</b>			<b>2,204,500</b>	<b>2,409,500</b>	<b>2,272,500</b>	<b>2,099,500</b>	<b>2,027,500</b>	<b>11,013,500</b>
<b>Revenue Bonds</b>								
Betterment of Service Projects	7004	2	500,000	110,000	900,000	100,000		1,610,000
<b>Revenue Bonds Total</b>			<b>500,000</b>	<b>110,000</b>	<b>900,000</b>	<b>100,000</b>		<b>1,610,000</b>
<b>Sewer Utility Fund</b>								
Manhole Seals Replacement	6926	1	0	70,000	70,000	70,000		210,000
Equipment Replacement	6928	1	45,000	45,000	45,000	45,000		180,000
Emergency Generators	6930	2	0					0
Asset Management Software	6932	2	7,500	7,500	7,500	7,500		30,000
Cedarburg Road - Parallel Sewer	6934	2	0	150,000				150,000
Replacement On-site Generators	6938	2	50,000	50,000	50,000	0		150,000
Lift Station Transfer Switches	6939	2	10,000	10,000	10,000	10,000		40,000
Lift Station/Force Main Upgrades/Siphons	6940	1	250,000	250,000	250,000			750,000
<b>Sewer Utility Fund Total</b>			<b>362,500</b>	<b>582,500</b>	<b>432,500</b>	<b>132,500</b>		<b>1,510,000</b>
<b>Tax Incremental Financing</b>								
Festivals Electrical	2622	2	30,000					30,000
<b>Tax Incremental Financing Total</b>			<b>30,000</b>					<b>30,000</b>
<b>Water Utility Fund</b>								
On Main Not Using	7001	2	27,500	27,500	27,500	27,500		110,000
Water Trust Connections	7002	2	0	100,000	100,000	0		200,000
Off Main Connections	7003	2	0	50,000	50,000	0		100,000
Major Repair, Road Projects, Facility Abandonments	7005	1	75,000	25,000	25,000	25,000		150,000
<b>Water Utility Fund Total</b>			<b>102,500</b>	<b>202,500</b>	<b>202,500</b>	<b>52,500</b>		<b>560,000</b>
<b>GRAND TOTAL</b>			<b>19,899,500</b>	<b>5,004,500</b>	<b>5,757,500</b>	<b>4,384,500</b>	<b>6,482,500</b>	<b>41,528,500</b>

# Debt Service Fund

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Debt Service Fund**

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>REVENUES:</b>				
General Property Tax	\$ 2,964,247	\$ 2,815,353	\$ 2,815,353	\$ 2,660,100
Tax Incremental Revenue	673,632	846,600	886,829	1,001,000
Miscellaneous Revenue	117,184	409,288	167,467	366,600
Investment Income	7,327	8,000	13,000	14,000
Total Revenues	<u>3,762,390</u>	<u>4,079,241</u>	<u>3,882,650</u>	<u>4,041,700</u>
<b>EXPENDITURES:</b>				
Debt Service				
Principal - General Obligation Bonds	2,575,000	2,615,000	2,615,000	2,500,000
Principal - Tax Incremental Financing	475,000	525,000	525,000	600,000
Interest - General Obligation Bonds	587,373	439,953	439,953	367,600
Interest - Tax Incremental Financing	409,800	392,638	392,638	371,450
Debt Issuance Costs	4,300	4,400	4,400	4,500
Total Expenditures	<u>4,051,473</u>	<u>3,976,991</u>	<u>3,976,991</u>	<u>3,843,550</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(289,083)</u>	<u>102,250</u>	<u>(94,341)</u>	<u>198,150</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(289,083)	102,250	(94,341)	198,150
<b>FUND BALANCE - BEGINNING</b>	(483,521)	(772,604)	(772,604)	(866,945)
<b>FUND BALANCE - ENDING</b>	<u>\$ (772,604)</u>	<u>\$ (670,354)</u>	<u>\$ (866,945)</u>	<u>\$ (668,795)</u>

## **ADDITIONAL BACKGROUND ON OUTSTANDING DEBT ISSUES**

### **GENERAL OBLIGATION PROMISSORY NOTES – 2009A**

The proceeds of the \$5,105,000 Notes were issued for public road improvements spanning the 2009 and 2010 construction seasons.

### **TAXABLE GENERAL OBLIGATION COMMUNITY DEVELOPMENT BONDS – 2009C**

The proceeds of the \$6,950,000 Build America Bonds will be used for the public purpose of streetscaping and redevelopment in TID No. 3 centered on the intersection of Cedarburg and Mequon roads.

### **GENERAL OBLIGATION REFUNDING BONDS (TIF2)– 2011A**

The proceeds of the \$3,160,000 Bonds will be used for the refunding of the 2003A TID2 Bonds.

### **GENERAL OBLIGATION BONDS – 2011B**

The proceeds of the \$4,230,000 Bonds will be used for public road improvements in 2011 and 2012.

### **GENERAL OBLIGATION PROMISSORY NOTES – 2013A**

The proceeds of the \$3,710,000 Notes will be used for public road improvements in 2013 and 2014.

### **GENERAL OBLIGATION PROMISSORY NOTES – 2013B**

The proceeds of the \$1,280,000 Notes were used to refund a 2011 loan originated to retire the City's unfunded pension liability.

### **GENERAL OBLIGATION CORPORATE PURPOSE BONDS – 2015A**

The proceeds of the \$7,050,000 Bonds were used to finance street improvement and sewer extension projects.

### **GENERAL OBLIGATION DPW BONDS - 2016A**

The proceeds of the \$9,020,000 Bonds were used to finance a new public works facility

**CITY OF MEQUON  
SCHEDULE OF GENERAL OBLIGATION DEBT**

**10 YEAR PRINCIPAL PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2018**

Year	2009A G.O. Notes	2009C G.O. Bonds	2011A G.O. Bonds	2011B G.O. Bonds	2013A G.O. Notes	2013B G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	Totals
2019	600,000	350,000	250,000	530,000	400,000	165,000	435,000	530,000	3,260,000
2020		400,000	250,000	550,000	400,000	165,000	510,000	540,000	2,815,000
2021		450,000	300,000	550,000	400,000	170,000	535,000	550,000	2,955,000
2022		550,000	300,000		400,000		820,000	565,000	2,635,000
2023		600,000	300,000		400,000		825,000	575,000	2,700,000
2024		650,000					1,155,000	585,000	2,390,000
2025		675,000					1,155,000	600,000	2,430,000
2026		725,000					590,000	610,000	1,925,000
2027		775,000					290,000	625,000	1,690,000
2028		825,000						635,000	1,460,000
<b>Totals</b>	<u><u>\$600,000</u></u>	<u><u>\$6,000,000</u></u>	<u><u>\$1,400,000</u></u>	<u><u>\$1,630,000</u></u>	<u><u>\$2,000,000</u></u>	<u><u>\$500,000</u></u>	<u><u>\$6,315,000</u></u>	<u><u>\$5,815,000</u></u>	<u><u>\$24,260,000</u></u>



**10 YEAR INTEREST PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2018**

Year	2009A G.O. Notes	2009C G.O. Bonds	2011A G.O. Bonds	2011B G.O. Bonds	2013A G.O. Notes	2013B G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	Totals
2019	10,500	332,750	38,700	40,950	32,000	6,523	151,488	153,703	766,613
2020		315,250	31,762	24,750	24,000	4,213	137,313	143,003	680,290
2021		295,250	23,700	8,250	16,000	1,488	124,313	132,103	601,103
2022		272,750	14,475		9,000		106,663	120,953	523,841
2023		244,700	4,875		3,000		81,988	109,553	444,116
2024		212,900					58,063	97,953	368,916
2025		176,500					33,519	86,103	296,122
2026		137,688					13,888	74,003	225,578
2027		96,000					3,625	61,653	161,278
2028		49,500						46,101	95,601
Totals	<u>\$10,500</u>	<u>\$2,133,288</u>	<u>\$113,512</u>	<u>\$73,950</u>	<u>\$84,000</u>	<u>\$12,223</u>	<u>\$710,860</u>	<u>\$917,370</u>	<u>\$4,163,456</u>

**10 YEAR PRINCIPAL & INTEREST PAYMENTS SCHEDULE  
AS OF DECEMBER 31, 2018**

Year	2009A G.O. Notes	2009C G.O. Bonds	2011A G.O. Bonds	2011B G.O. Bonds	2013A G.O. Notes	2013B G.O. Notes	2015A G.O. Corp. Purp. Bonds	2016A G.O. DPW Bonds	Totals
2019	610,500	682,750	288,700	570,950	432,000	171,523	586,488	683,703	4,026,613
2020		715,250	281,762	574,750	424,000	169,213	647,313	683,003	3,495,290
2021		745,250	323,700	558,250	416,000	171,488	659,313	682,103	3,556,103
2022		822,750	314,475		409,000		926,663	685,953	3,158,841
2023		844,700	304,875		403,000		906,988	684,553	3,144,116
2024		862,900					1,213,063	682,953	2,758,916
2025		851,500					1,188,519	686,103	2,726,122
2026		862,688					603,888	684,003	2,150,578
2027		871,000					293,625	686,653	1,851,278
2028		874,500					0	681,101	1,555,601
<b>Totals</b>	<u>\$610,500</u>	<u>\$8,133,288</u>	<u>\$1,513,512</u>	<u>\$1,703,950</u>	<u>\$2,084,000</u>	<u>\$512,223</u>	<u>\$7,025,860</u>	<u>\$6,840,124</u>	<u>\$28,423,456</u>

## CITY OF MEQUON

### COMPUTATION OF LEGAL DEBT MARGIN AS OF DECEMBER 31, 2018

Equalized Value of Real and Personal Property	<u>\$4,797,857,000</u>
Real Property	\$4,748,202,700
Personal Property	\$49,654,300
Legal Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$239,892,850
<u>Amount of Debt Applicable to Debt Limitation:</u>	
Total General Obligation Bonds, Notes, Purchase Contracts Outstanding December 31, 2018	<u>\$29,545,000</u>
Remaining Legal Debt Margin	<u>\$210,347,850</u>
Percent of Debt Outstanding to Equalized Value	0.62%
Percent of Legal Debt Limit Used	12.32%
Percent of Legal Debt Limit Available	87.68%

### ADDITIONAL DIRECT AND OVERLAPPING DEBT INFORMATION

Taxing Authority	Estimated Debt as of 12/31/18	% Applicable to City	Direct and Overlapping Debt	Total Debt per Capita
City of Mequon	\$ 29,545,000	100.00%	\$ 29,545,000	1,234
MATC	105,045,000	6.003%	6,306,061	263
Ozaukee County	24,535,000	39.008%	9,570,490	400
Mequon-Thiensville School	19,810,000	93.032%	18,429,580	770
Cedarburg School District	49,400,000	0.851%	420,147	18
Totals:	<u>\$ 228,335,000</u>		<u>\$ 64,271,278</u>	<u>\$ 2,699</u>

Source: City of Mequon Annual Financial Reports, Official Statements on EMMA, and WI Dept of Public Instruction

# Sewer Utility

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Sewer Utility Fund**

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 7,268,823	\$ 7,452,174	\$ 7,452,593	\$ 7,691,478
Operating Revenues	\$ 3,228,211	\$ 3,518,000	\$ 3,546,225	\$ 3,629,000
Investment Income	\$ 11,378	\$ 20,000	\$ 26,000	\$ 28,000
Other revenues	\$ 348,360	\$ 12,540	\$ 45,170	\$ 92,450
Total Revenues	<u>10,856,772</u>	<u>11,002,714</u>	<u>11,069,988</u>	<u>11,440,928</u>
<b>EXPENDITURES:</b>				
Salaries	609,021	611,380	597,144	650,041
Fringe Benefits	277,316	246,922	224,841	227,349
Materials & Supplies	43,479	58,700	49,118	48,300
Purchased Services	82,896	80,100	75,994	79,100
Operating Expenses	7,354,267	8,425,259	8,447,658	8,418,489
Non-Operating Expenses	820,477	878,054	1,243,558	1,517,835
Total Expenditures	<u>9,187,456</u>	<u>10,300,415</u>	<u>10,638,313</u>	<u>10,941,114</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,669,316</u>	<u>702,299</u>	<u>431,675</u>	<u>499,814</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Capital Contributions	433,705	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>433,705</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	2,103,021	702,299	431,675	499,814
<b>FUND BALANCE - BEGINNING</b>	27,224,621	29,327,642	29,327,642	29,759,317
<b>FUND BALANCE - ENDING</b>	<u>\$ 29,327,642</u>	<u>\$ 30,029,941</u>	<u>\$ 29,759,317</u>	<u>\$ 30,259,131</u>

# Water Utility

**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**Water Utility Fund**

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ -	\$ -	\$ -	\$ -
Operating Revenues	\$ 3,245,917	\$ 3,692,805	\$ 3,382,717	\$ 3,431,580
Non-Operating Revenues	\$ 101,178	\$ 85,705	\$ 125,593	\$ 118,165
Investment Income	\$ 19,293	\$ 15,000	\$ 39,000	\$ 42,000
Total Revenues	<u>3,366,388</u>	<u>3,793,510</u>	<u>3,547,310</u>	<u>3,591,745</u>
<b>EXPENDITURES:</b>				
Salaries	767,375	190,940	270,700	272,010
Fringe Benefits	14,186	24,551	20,055	20,599
Materials & Supplies	423,051	920,952	855,825	876,750
Purchased Services	91,496	265,680	265,880	301,020
Operating Expenses	127,881	208,867	183,617	220,309
Non-Operating Expenses	1,191,647	1,036,517	1,037,017	1,004,350
Total Expenditures	<u>2,615,636</u>	<u>2,647,507</u>	<u>2,633,094</u>	<u>2,695,038</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>750,752</u>	<u>1,146,003</u>	<u>914,216</u>	<u>896,707</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources	-	-	-	-
Long-Term Debt Issued	-	-	-	-
Capital Contributions	589,095	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>589,095</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,339,847	1,146,003	914,216	896,707
<b>FUND BALANCE - BEGINNING</b>	15,686,565	17,026,412	17,026,412	17,940,628
<b>FUND BALANCE - ENDING</b>	<u>\$ 17,026,412</u>	<u>\$ 18,172,415</u>	<u>\$ 17,940,628</u>	<u>\$ 18,837,335</u>

# Combined Funds Summary



**CITY OF MEQUON**  
**Schedule of Revenues, Expenditures and Change in Fund Balance**  
**General / Capital / Debt / Sewer / Water Funds Combined**

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
<b>REVENUES:</b>				
General Property Taxes	\$ 21,409,702	\$ 21,613,461	\$ 21,613,853	\$ 22,303,832
Tax Incremental Revenue	673,632	846,600	886,829	1,001,000
Intergovernmental	1,859,273	2,040,377	2,027,996	2,136,089
Licenses & Permits	938,165	957,950	1,064,729	1,172,050
Fines and Forfeitures	842,059	870,300	843,258	883,880
Public Charges for Services	384,164	349,700	381,107	350,291
Borrowed Proceeds	-	-	-	-
Other revenues	1,851,631	1,535,033	1,316,457	1,519,215
Investment income	122,825	103,000	138,000	159,000
Operating Revenues	6,474,128	7,210,805	6,928,942	7,060,580
Total Revenues	<u>34,555,580</u>	<u>35,527,226</u>	<u>35,201,172</u>	<u>36,585,937</u>
<b>EXPENDITURES:</b>				
Salaries	9,482,648	9,361,013	9,177,620	9,804,322
Fringe Benefits	3,828,158	3,681,313	3,582,449	3,548,818
Materials & Supplies	1,393,326	1,911,459	1,874,791	1,901,413
Purchased Services	2,626,236	2,712,442	2,767,843	2,916,795
Facility & Plant	535,073	496,990	515,165	508,050
Other Staff Costs	62,444	60,550	61,754	71,845
Equipment / Other *	118,020	100,400	86,700	80,490
General Government (Capital)	-	(90,000)	-	38,000
Public Safety (Capital)	-	231,819	-	512,078
Public Works (Capital)	-	1,235,000	-	1,655,426
Community Development (Capital)	-	-	-	210,300
Capital Outlay (Capital)	5,026,578	-	2,013,869	-
Interest (Capital)	12,230	-	1,841	-
Principal - GO (Debt)	2,575,000	2,615,000	2,615,000	2,500,000
Principal - TIF (Debt)	475,000	525,000	525,000	600,000
Interest - GO (Debt)	587,373	439,953	439,953	367,600
Interest - TIF (Debt)	409,800	392,638	392,638	371,450
Issuance Costs (Debt)	4,300	4,400	4,400	4,500
Operating Expenses (Sewer & Water)	7,482,148	8,634,126	8,631,275	8,638,798
Non-Operating Expenses (Sewer & Water)	2,012,124	1,914,571	2,280,575	2,522,185
Total Expenditures	<u>36,630,458</u>	<u>34,226,674</u>	<u>34,970,873</u>	<u>36,252,070</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,074,878)</u>	<u>1,300,552</u>	<u>230,298</u>	<u>333,867</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other Financing Sources (uses)	60,288	-	-	-
Long-Term Debt Issued	-	-	-	-
Capital Contributions	1,022,800	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Fund Balance Applied	-	(650,000)	-	-
Sale of Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,083,088</u>	<u>(650,000)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(991,790)	1,300,552	230,298	333,867
<b>FUND BALANCE - BEGINNING</b>	51,830,113	50,838,323	50,838,323	51,068,621
<b>FUND BALANCE - ENDING</b>	<u>\$ 50,838,323</u>	<u>\$ 52,138,875</u>	<u>\$ 51,068,621</u>	<u>\$ 51,402,488</u>

# General Government Departments

Mayor and Common Council

City Administrator

City Clerk

Elections

Information Systems

Finance

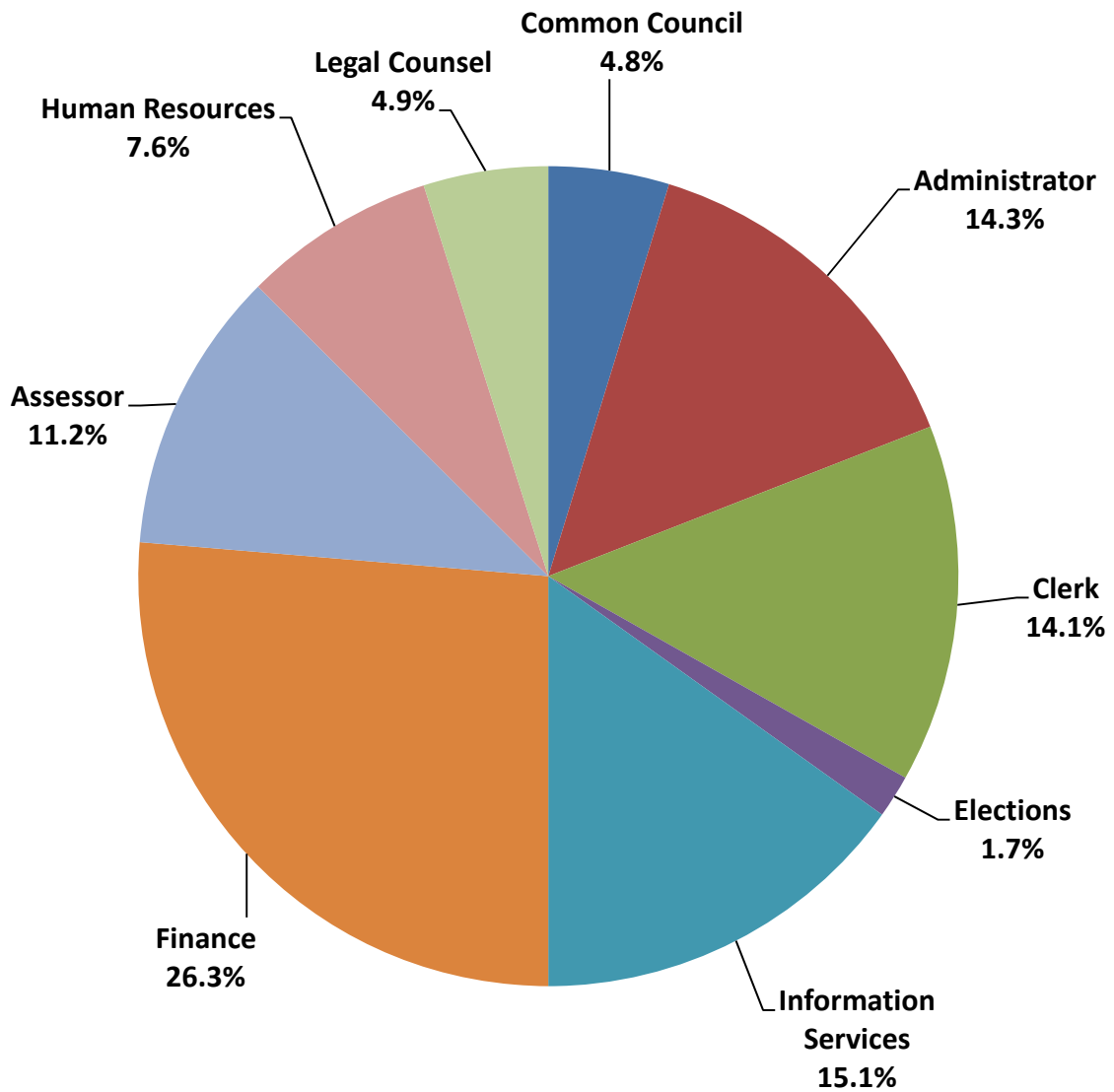
Assessment Services

Human Resources

Legal Services

# CITY OF MEQUON

## 2019 General Government Expenditures Budget Percentages by Department



# Mayor & Common Council

## Program Description

In Mequon, a responsive representative government is headed by the chief executive officer who is an elected part-time mayor. The Mayor and Common Council make municipal decisions based on state statutes, local ordinances and recommendations from the full-time City Administrator. The Mayor also plays a vital role in appointing qualified citizens to boards and commissions, which make recommendations to the Council and help to ensure a democratic, citizen-centered process.

The Common Council is the duly elected legislative and policy-making body of the City. The fundamental job of the Common Council is to make policy decisions for the City based on full, relevant and accurate information provided by city staff. Additionally, four standing committees render recommendations regarding projects, facilities, and finance/personnel, as well as issues related to the health, safety, and welfare of the community-at-large.

## 2018 Accomplishments

- Initiated financing for and commenced construction of the East Trunk Sewer Project.
- Completed comprehensive updates to the city’s Communications and Financial Policies.
- Adopted TID #3 Project Plan Amendment to allow further public investment through 2023.
- Approved a \$51 million agreement for the Foxtown Development in Mequon Town Center.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Ordinances Adopted</b>	24	14	22	14	19
<b>Resolutions Adopted</b>	80	70	61	59	72
<b>Common Council Meetings</b>	18	18	20	14	18
<b>Public Safety Committee</b>	10	7	6	7	10
<b>Public Works Committee</b>	12	11	10	9	12
<b>Finance-Personnel Committee</b>	14	12	15	13	16
<b>Public Welfare Committee</b>	14	12	12	11	14

## 2019 Objectives

- Work collaboratively with the Village of Thiensville and other community stakeholders to approve, finalize and complete construction of the Gateway Promenade Project at the northeast corner of the intersection between Mequon and Cedarburg Roads.
- Approve the issuance of a general obligation debt issue of approximately \$4.5 - \$5 million, in connection with the city’s ongoing road rehabilitation and reconstruction program.
- Award a contract for, and oversee construction of, a new expanded parking lot to serve evolving visitor/usage needs in the vicinity of Mequon Town Center and the city’s civic campus.
- Review and adopt an updated version of the city’s Master Parks & Open Space Plan, as recommended by the Park & Open Space Board.

**Elected Positions for 2019**

<b>Elected Positions</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>
<b>Mayor</b>	1.00	1.00	1.00
<b>Alderman</b>	8.00	8.00	8.00

**Estimated 2019 Revenue**

None

**Adopted 2019 Budget**

**\$96,317**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised		Percent Change
				Budget	2019 Adopted	
<b>101 Common Council</b>		88,879.70	130,360.47	81,838.00	96,317.00	17.7%
<b>70 SALARIES</b>						
110101 670101	Salaries	46,800.00	49,200.00	48,000.00	48,000.00	0.0%
Total		46,800.00	49,200.00	48,000.00	48,000.00	0.0%
<b>73 FRINGE BENEFITS</b>						
110101 673101	Social Security	3,580.20	3,763.80	3,678.00	3,678.00	0.0%
110101 673102	Retirement	652.80	661.68	643.00	629.00	-2.2%
110101 673103	Worker's Comp Insurance	130.00	91.94	82.00	77.00	-6.1%
110101 673104	Unemployment Compensation	-	-	-	-	0.0%
110101 673203	Life Insurance	84.72	114.56	85.00	85.00	0.0%
Total		4,447.72	4,631.98	4,488.00	4,469.00	-0.4%
<b>80 MATERIALS &amp; SUPPLIES</b>						
110101 680101	Office Supplies	29.45	849.10	-	-	0.0%
110101 680301	Work Supplies-Admin	-	-	-	-	0.0%
110101 680501	Memberships	1,650.00	1,625.00	1,950.00	1,975.00	1.3%
110101 680502	Printing/Publications	3,665.87	4,780.94	-	4,500.00	0.0%
110101 680504	Telephone services	545.55	510.86	550.00	548.00	-0.4%
110101 680505	Postage	-	-	-	-	0.0%
Total		5,890.87	7,765.90	2,500.00	7,023.00	180.9%
<b>83 PURCHASED SERVICES</b>						
110101 683101	Consultants - General	-	37,500.00	-	-	0.0%
110101 683201	Contracted Services - General	-	-	-	-	0.0%
110101 683211	Communications-Cable TV	4,950.00	5,225.00	4,950.00	4,400.00	-11.1%
110101 683501	Training/Conferences	50.00	-	-	-	0.0%
110101 683702	Miscellaneous Services	26,741.11	26,037.59	21,900.00	32,425.00	48.1%
Total		31,741.11	68,762.59	26,850.00	36,825.00	37.2%

# City Administrator

## Program Description

The City Administrator serves as the City’s chief administrative officer, and manages the daily operations of the City. It is the City Administrator’s responsibility to carry out all actions of the Common Council requiring administrative action, to coordinate and provide administrative leadership over the activities of all city departments, and to develop and recommend efficient ways of conducting City business. The City Administrator also serves as the City’s Chief Budget Officer. In addition, the City Administrator is responsible for keeping the Council fully apprised of county, state and federal government activities as they may affect Mequon.

## 2018 Accomplishments

- Closed Fiscal Year 2017 with a favorable General Fund budget variance of nearly \$180,297.
- Administered the 2018 budget to ensure that expenditures do not exceed revenues.
- Achieved an upgrade in the City’s general obligation bond rating from Aa3 to AA.
- Guided development of the 2019 budget for Common Council consideration and adoption.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Agenda Items Approved as Initially Proposed</b>	91.3%	93.0%	93.7%	90%	TBD
<b>Full-Time Equivalents (FTE) per 1,000 Residents</b>	4.57	4.67	4.75	4.75	TBD
<b>Tax Levy</b>	\$13,357,908	\$13,522,527	\$13,988,232	\$14,161,287	TBD
<b>Mill Rate</b>	3.049	3.05	3.111	3.115	TBD
<b>Percentage Change in General Fund Budget</b>	+2.36%	+3.37%	+1.13	-0.16%	TBD
<b>General Government Expenses as a Percentage of Total Budget</b>	12.37%	12.74%	12.76%	12.61%	TBD

## 2019 Objectives

- Finalize development of a comprehensive Asset Management Plan to strategically identify, prioritize and fund long-term replacement of the City’s fleet, facilities and infrastructure.
- Oversee a planned relocation of the City’s evidence impound facility.
- Commence planning on a substantial renovation/reconstruction project involving an existing city facility during 2020/2021.
- Administer the process for developing the City’s 2020 Fiscal Year Budget.

**Staffing for 2019**

<b>Positions (FTE)</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>
<b>City Administrator</b>	1.00	1.00	1.00
<b>Executive Assistant</b>	1.00	1.00	1.00

**Estimated 2019 Revenue**

None

**Adopted 2019 Budget**

**\$289,747**





## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2018 Revised			Percent Change	
		2017 Actuals	2018 Actuals	Budget		
<b>111 City Administrator</b>		309,888.52	269,708.33	255,800.00	289,747.00	13.3%
<b>70 SALARIES</b>						
110111 670101	Salaries	166,708.01	165,410.90	186,907.00	191,110.00	2.2%
110111 670104	Vacation	-	-	-	-	0.0%
110111 670105	Sick Pay	-	-	-	-	0.0%
110111 670106	Comp Time	2,308.57	2,565.01	-	2,000.00	0.0%
110111 670201	OverTime	18.05	-	-	-	0.0%
110111 670204	Paid Time Off	18,307.32	19,503.77	-	-	0.0%
110111 670205	Medical Leave	-	-	-	-	0.0%
110111 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>187,341.95</b>	<b>187,479.68</b>	<b>186,907.00</b>	<b>193,110.00</b>	<b>3.3%</b>
<b>73 FRINGE BENEFITS</b>						
110111 673101	Social Security	13,607.13	13,464.96	13,677.00	14,163.00	3.6%
110111 673102	Retirement	12,735.70	12,561.15	12,523.00	12,649.00	1.0%
110111 673103	Worker's Comp Insurance	529.65	353.18	315.00	306.00	-2.9%
110111 673104	Unemployment Compensation	-	-	-	-	0.0%
110111 673201	Health Insurance	30,456.00	30,538.58	31,351.00	29,438.00	-6.1%
110111 673202	Dental Insurance	1,367.04	1,367.04	1,367.00	1,367.00	0.0%
110111 673203	Life Insurance	750.40	893.11	802.00	808.00	0.7%
110111 673204	Long Term Disability	1,002.52	721.57	1,080.00	1,129.00	4.5%
<b>Total</b>		<b>60,448.44</b>	<b>59,899.59</b>	<b>61,115.00</b>	<b>59,860.00</b>	<b>-2.1%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110111 680101	Office Supplies	268.15	722.03	400.00	400.00	0.0%
110111 680501	Memberships	2,954.50	3,458.33	2,603.00	2,602.00	0.0%
110111 680502	Printing/Publications	352.32	298.08	250.00	250.00	0.0%
110111 680503	Books & Periodicals	770.50	593.99	400.00	200.00	-50.0%
110111 680504	Telephone services	424.05	452.02	475.00	425.00	-10.5%

110111 680505	Postage	94.49	112.45	150.00	100.00	-33.3%
<b>Total</b>		<b>4,864.01</b>	<b>5,636.90</b>	<b>4,278.00</b>	<b>3,977.00</b>	<b>-7.0%</b>
<b>83 PURCHASED SERVICES</b>						
110111 683101	Consultants - General	-	-	-	-	0.0%
110111 683201	Contracted Services - General	24,949.99	6,758.00	-	-	0.0%
110111 683501	Training/Conferences	7,726.22	9,048.81	3,500.00	3,200.00	-8.6%
110111 683702	Miscellaneous Services	-	-	-	600.00	0.0%
110111 683901	Contingency	24,557.91	885.35	-	29,000.00	0.0%
<b>Total</b>		<b>57,234.12</b>	<b>16,692.16</b>	<b>3,500.00</b>	<b>32,800.00</b>	<b>837.1%</b>
<b>86 FACILITY &amp; PLANT</b>						
110111 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>98 TRANSFERS</b>						
110111 698101	Transfers Out	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# City Clerk

## Program Description

The Office of the City Clerk is a time-honored and vital unit of local government that provides an essential link between citizens and their local governing body. The City Clerk performs all duties as prescribed by Wisconsin Statutes 62.09(11), including but not limited to: issuing licenses and permits, conducting City of Mequon elections, maintaining papers and records of the city, attending all meetings of the Common Council and keeping records of proceedings.

## 2018 Accomplishments

- Reevaluate Board of Appeals forms, fees, procedures, and functions to create more efficient and transparent process both for the public and staff.
- Conducted training and prepared guide for consistent minutes across the city departments.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018** Actual	2019 Estimated
<b>Alcohol Licenses</b>	56	65	55	57	61
<b>Active Bartenders</b>	194	116	130	110	130
<b>Peddlers, Canvassers, Solicitors</b>	12	9	11	4	12
<b>Open Record Requests</b>	33	37	65	50	60
<b>Board of Appeal Hearings</b>	5	7	12	5	7
<b>Board of Review Hearings</b>	10	7	4	4	5

\*\*Through August 2018

## 2019 Objectives

- Create an approved procedure for open record requests.
- Continue to investigate electronic solutions to record retention and meeting packets.
- Investigate need and cost of recodification of City of Mequon Code of Ordinances
- Revise and update liquor licensing code.

## Staffing for 2019

Position (FTE)	2017 Actual	2018 Actual	2019 Budget
City Clerk	1.00	1.00	1.00
Administrative Secretary (FT or PPT)	1.75	1.75	2.25
Administrative Secretary (LTE)	.50	.50	N/A

### Estimated 2019 Revenue

**\$100,050**

### Adopted 2019 Budget

**\$285,889**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2018 Revised			Percent Change	
		2017 Actuals	2018 Actuals	Budget		
<b>112 City Clerk</b>		260,298.71	281,476.13	273,489.00	285,889.00	4.5%
<b>70 SALARIES</b>						
110112 670101	Salaries	143,542.98	156,633.85	166,295.00	179,799.00	8.1%
110112 670104	Vacation	-	-	-	-	0.0%
110112 670105	Sick Pay	-	-	-	-	0.0%
110112 670106	Comp Time	1,041.14	266.00	-	-	0.0%
110112 670201	OverTime	477.96	3,143.36	2,500.00	1,000.00	-60.0%
110112 670204	Paid Time Off	12,331.02	11,512.22	-	-	0.0%
110112 670205	Medical Leave	1,422.40	-	-	-	0.0%
110112 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>158,815.50</b>	<b>171,555.43</b>	<b>168,795.00</b>	<b>180,799.00</b>	<b>7.1%</b>
<b>73 FRINGE BENEFITS</b>						
110112 673101	Social Security	11,715.12	12,715.04	12,260.00	13,364.00	9.0%
110112 673102	Retirement	9,950.60	12,888.96	9,883.00	11,776.00	19.2%
110112 673103	Worker's Comp Insurance	442.62	317.30	283.00	276.00	-2.5%
110112 673104	Unemployment Compensation	-	-	-	-	0.0%
110112 673201	Health Insurance	33,260.90	28,599.14	32,118.00	28,856.00	-10.2%
110112 673202	Dental Insurance	1,367.04	1,367.04	1,367.00	1,367.00	0.0%
110112 673203	Life Insurance	700.83	786.75	716.00	728.00	1.7%
110112 673204	Long Term Disability	681.18	459.41	700.00	708.00	1.1%
<b>Total</b>		<b>58,118.29</b>	<b>57,133.64</b>	<b>57,327.00</b>	<b>57,075.00</b>	<b>-0.4%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110112 680101	Office Supplies	2,924.40	2,421.42	3,500.00	2,500.00	-28.6%
110112 680103	Office Supplies-Copiers	2,469.45	2,293.50	2,300.00	2,300.00	0.0%
110112 680301	Work Supplies-Admin	-	-	-	-	0.0%
110112 680501	Memberships	65.00	65.00	75.00	75.00	0.0%
110112 680502	Printing/Publications	3,207.90	3,900.00	3,000.00	3,000.00	0.0%

110112 680503	Books & Periodicals	-	-	-	-	0.0%
110112 680504	Telephone services	0.86	-	-	-	0.0%
110112 680505	Postage	2,936.25	4,378.52	3,000.00	3,100.00	3.3%
<b>Total</b>		<b>11,603.86</b>	<b>13,058.44</b>	<b>11,875.00</b>	<b>10,975.00</b>	<b>-7.6%</b>
<b>83 PURCHASED SERVICES</b>						
110112 683101	Consultants - General	-	-	-	-	0.0%
110112 683201	Contracted Services - General	27,358.50	32,068.85	29,392.00	30,600.00	4.1%
110112 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110112 683501	Training/Conferences	195.00	2,447.00	750.00	750.00	0.0%
<b>Total</b>		<b>27,553.50</b>	<b>34,515.85</b>	<b>30,142.00</b>	<b>31,350.00</b>	<b>4.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110112 680401	Equip / Small Tools	4,207.56	5,212.77	5,350.00	5,690.00	6.4%
<b>Total</b>		<b>4,207.56</b>	<b>5,212.77</b>	<b>5,350.00</b>	<b>5,690.00</b>	<b>6.4%</b>

# Elections

## Program Description

The City Clerk's office performs the duties required by Wisconsin State Statutes relating to conducting the city's election process. The City of Mequon has an estimated 23,950 residents, with 16,730 registered voters, divided into 21 wards, at eight polling locations.

## 2018 Accomplishments

- Successfully conducted four elections including a gubernatorial election.
- One of four cities in the State that tested electronic poll books during the April election
- Relocated two polling locations due to construction.
- Conducted 25+ training sessions for all poll workers on all aspects of Election Day administration.
- Removed 1,095 "stale" registered voters from poll books.

## Key Performance Indicators

Activity	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018** Actual	2019 Budgeted
<b>Registered Voters</b>	17,442	17,916	19,149	17,461	16,730	17,500
<b>Elections Held</b>	3	1	4	2	3	2
<b>New Voter Registrations</b>	1,220	101	3,680	288	1,126	200
<b>Absentee Ballots Issued</b>	6,756	1,418	13,128	1,361	4,135	1,400

\*\*Through August 2018

## 2019 Objectives

- Implement electronic poll books in polling locations.
- Investigate the consolidation of some polling locations.

### Estimated 2019 Revenue

None

### Adopted 2019 Budget

\$34,528



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised		Percent Change
				Budget	2019 Adopted	
<b>113 Elections</b>		30,069.59	67,765.37	67,568.00	34,528.00	-48.9%
<b>70 SALARIES</b>						
110113 670101	Salaries	-	-	-	-	0.0%
110113 670106	Comp Time	-	-	-	-	0.0%
110113 670201	OverTime	-	-	-	-	0.0%
110113 670204	Paid Time Off	-	-	-	-	0.0%
<b>Total</b>		-	-	-	-	<b>0.0%</b>
<b>73 FRINGE BENEFITS</b>						
110113 673101	Social Security	-	-	-	-	0.0%
110113 673103	Worker's Comp Insurance	355.60	105.39	94.00	88.00	-6.4%
110113 673104	Unemployment Compensation	-	-	-	-	0.0%
<b>Total</b>		<b>355.60</b>	<b>105.39</b>	<b>94.00</b>	<b>88.00</b>	<b>-6.4%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110113 680101	Office Supplies	6,095.30	3,232.65	4,600.00	5,500.00	19.6%
110113 680502	Printing/Publications	-	-	-	-	0.0%
110113 680504	Telephone services	-	-	-	-	0.0%
110113 680505	Postage	1,153.60	4,200.79	2,500.00	1,500.00	-40.0%
<b>Total</b>		<b>7,248.90</b>	<b>7,433.44</b>	<b>7,100.00</b>	<b>7,000.00</b>	<b>-1.4%</b>
<b>83 PURCHASED SERVICES</b>						
110113 683101	Consultants - General	-	-	-	-	0.0%
110113 683201	Contracted Services - General	18,372.67	51,612.84	51,950.00	20,920.00	-59.7%
110113 683202	Contracted Services - Maint.	4,000.00	6,424.00	6,424.00	6,520.00	1.5%
110113 683501	Training/Conferences	92.42	35.00	-	-	0.0%
<b>Total</b>		<b>22,465.09</b>	<b>58,071.84</b>	<b>58,374.00</b>	<b>27,440.00</b>	<b>-53.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110113 680401	Equip / Small Tools	-	2,154.70	2,000.00	-	-100.0%
<b>Total</b>		-	<b>2,154.70</b>	<b>2,000.00</b>	-	<b>-100.0%</b>

# Information Services

## Program Description

The Information Services Division is responsible for maintaining all electronic data systems to insure that all city department information processing is performed in an efficient, accurate, and timely manner.

## 2018 Accomplishments

- Finished all IT related infrastructure build-out and staff relocation setup of IT functions for the new DPW facility.
- Initiated for the first time, a cooperative internship program with Concordia University to provide opportunities for student work experience and provide the City with quality low cost IT assistance.
- Moved the exchange e-mail server into the Office 365 secured cloud based hosting plan. Moved e-mail archiving off of local server to cloud based archiving system that allows all staff access tools for full-function retrieval.
- Finished phase 1 of replacing the video production equipment used at committee and council meetings. Included replacing twenty-five year-old video capture and broadcast equipment which is provided on Spectrum channel 25, and to the internet on the city website, and on YouTube.
- Initiated paperless agenda and packet building Accela software project by rolling out test devices for council member use during committee and council meetings providing quick information access and presentation.
- Increased internet bandwidth from 20/20MB to 100/100MB (5 times previous capacity)

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Major Project Completed</b>	5	7	6	5	6
<b>Support Tickets Generated</b>	750	800	968	1,120	1,200
<b>Network/Server Systems "Uptime"</b>	99.10%	99%	99.20%	98%	99%
<b>Server Performance "Capacity"</b>	100%	100%	100%	100%	96%
<b>Completed Backups</b>	87%	92%	90%	94%	98%
<b>Fiber Outage Issues</b>	0	1	0	0	0
<b>Fiber Connected Facilities</b>	5	5	5	5	6
<b>% of CAT 5 or Less (City-wide)</b>	32%	30%	18%	16%	10%
<b>% CAT 5E (City-wide)</b>	30%	32%	32%	34%	20%
<b>% CAT 6 (City-wide)</b>	38%	38%	50%	50%	70%



## 2019 Objectives

- Complete all phases of committee and council meeting video production project. This includes finalizing clean-up and disposal of all old equipment and new build-out of the video closet. Also the installation of upgraded HD cameras mounted in the council chamber and controlled remotely from video production closet for full remote video production.
- Cooperative project to expand city fiber to ISCorp and Fire Station 2 which would allow ultra-speed connection between all facilities and the city’s disaster recovery vendor. This will add a critical redundant internet source for important public safety functions. This also provides the foundation for the potential use for camera connectivity at Mequon/Port Washington intersection in the 2020 budget.
- Upgrade the city’s current Citrix server and SAN storage hardware and software infrastructure platform. This also includes strategically replacing the Police Department’s current IBM sever and storage environment by migrating the city’s current equipment for full life-cycle use and cost savings.
- Replace outdated desktop PCs citywide.
- Continue the cooperative internship program with Concordia University to provide opportunities for student work experience and provide the city with quality low cost IT assistance.

### Staffing for 2019

2017	2018	2019
0.00 FTE	0.00 FTE	0.00 FTE

**Estimated 2019 Revenue**

None

**Adopted 2019 Budget**

**\$306,279**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised		Percent Change
				Budget	2019 Adopted	
<b>117 Information Services</b>		318,004.05	294,463.62	289,290.00	306,279.00	5.9%
<b>70 SALARIES</b>						
110117 670101	Salaries	-	2,925.00	-	3,978.00	0.0%
110117 673101	Social Security	-	223.74	-	803.00	0.0%
<b>Total</b>		-	<b>3,148.74</b>	-	<b>4,781.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110117 680101	Office Supplies	275.75	-	-	-	0.0%
110117 680102	Technology Supplies	6,160.07	4,496.60	5,000.00	4,000.00	-20.0%
110117 680103	Office Supplies-Copiers	-	-	-	-	0.0%
110117 680501	Memberships	-	-	-	-	0.0%
110117 680503	Books & Periodicals	-	-	-	-	0.0%
110117 680504	Telephone services	7,750.31	3,525.53	-	3,600.00	0.0%
110117 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>14,186.13</b>	<b>8,022.13</b>	<b>5,000.00</b>	<b>7,600.00</b>	<b>52.0%</b>
<b>83 PURCHASED SERVICES</b>						
110117 683101	Consultants - General	-	-	-	-	0.0%
110117 683201	Contracted Services - General	165,773.48	163,516.06	173,100.00	166,428.00	-3.9%
110117 683202	Contracted Services - Maint.	75,294.57	88,356.13	102,190.00	118,470.00	15.9%
110117 683501	Training/Conferences	-	-	-	-	0.0%
<b>Total</b>		<b>241,068.05</b>	<b>251,872.19</b>	<b>275,290.00</b>	<b>284,898.00</b>	<b>3.5%</b>
<b>86 FACILITY &amp; PLANT</b>						
110117 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		-	-	-	-	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110117 680401	Equip / Small Tools	6,524.67	31,420.56	9,000.00	9,000.00	0.0%
110117 688110	Other Leased Equipment	54,677.27	-	-	-	0.0%
110117 688111	Interest on Capital Lease	1,547.93	-	-	-	0.0%
<b>Total</b>		<b>62,749.87</b>	<b>31,420.56</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>0.0%</b>

# Finance

## Program Description

This department is responsible for the processing of all accounting transactions and all year-end accounting procedures. Oversight is given to the preparation and issuance of all financial reports including the compilation and adoption of the city budget, in order to facilitate that all financial information is readily available to all city departments and other interested parties. The Finance Department also assists the Human Resources Department with the administration of the payroll system. Additional work includes the collection and processing of city revenues including all property tax receipts; this department also records all revenue received and distributes all property tax revenue to the respective taxing jurisdictions in a timely manner.

## 2018 Accomplishments

- Coordinated development of annual budget process with City Administrator and staff, delivering a balanced budget for Appropriations Committee action. The budget process was completed within established timetable. The 2018 Budget document was submitted to GFOA and was awarded a Certificate of Recognition.
- FY2017 audit fieldwork was completed on schedule with the final Comprehensive Annual Financial Report presented to Council in June 2018.
- Submitted the Popular Annual Financial Report to Government Financial Officers Association for review. Report won award for Outstanding Achievement. Posted the report on the City’s web site and provided copies to elected officials to improve transparency of city operations to stakeholders.
- Issued a request for proposal for audit services and made a selection recommendation to the Common Council.
- Issued a request for proposal for investment management services. Recommendation pending.
- Implemented ClearGov, a transparency and benchmarking platform, for publication on the City’s website.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Bond Rating</b>	Aa1	Aa1	Aa3	AA (Stable)	AA (Stable)
<b>Investment Yield</b>				2.5%	3.0%
<b>Borrowing Capacity Used (%)</b>	13.72%	15.53%	12.84%	19.1%	16.4%
<b>Purchase orders Issued</b>	1,256	1,151	1,016	1,000	1,050
<b>Vendor Checks Issued</b>	4,010	3,484	2,892	3,000	2,900
<b>Procurement Card Spending</b>	\$145,451	\$156,722	\$129,225	\$150,000	\$175,000
<b>Invoices issued</b>	639	863	884	875	900
<b>Utility Customers</b>	9,048	9,125	9,191	9,240	9,285
<b>Utility Payments via ACH</b>	5,764	5,782	5,790	5,980	6,100
<b>Utility Payments via Online</b>	6,036	7,601	8,809	8,600	8,800
<b>Personal Property Tax Bills</b>	1,154	1,110	1,116	1,075	1,100
<b>Real Estate Property Tax bills</b>	10,179	10,200	10,254	10,300	10,350
<b>Tax Payments online (%)</b>	1.8%	2.1%	2.2%	2.3%	2.5%

## 2019 Objectives

- Budget processing will be completed in accordance with the established timetable.
- Audit field work associated with the annual closing of the City’s accounting system will be conducted and a draft of the audit report completed by May 1.
- Submit the City’s Budget, Comprehensive Annual Financial Report and Popular Annual Financial Report to the Government Financial Officers Association for award consideration.

### BUDGET SUMMARY:

1. All staff salary budgets reflect rate adjustments approved after adoption of the 2014 Classification and Compensation study.
2. The decrease in pension costs reflects an approximately .15% decrease in Wisconsin Retirement System rates and is net of the required contribution by employees pursuant to Wisconsin Act10.
3. Health insurance budgets reflect a 5.6% premium decrease from 2018 rates.

### Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
<b>Finance Director</b>	1.00	1.00	1.00
<b>Assistant Finance Director</b>	1.00	1.00	1.00
<b>Accounting Assistant</b>	1.50	1.50	1.50

### Estimated 2019 Revenue

**\$112,000**

### Adopted 2019 Budget

**\$532,976**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2018 Revised			Percent Change	
		2017 Actuals	2018 Actuals	Budget		
<b>118 Finance</b>		538,258.95	546,798.62	504,372.00	532,976.00	5.7%
<b>70 SALARIES</b>						
110118 670101	Salaries	213,229.84	227,162.76	252,768.00	253,950.00	0.5%
110118 670104	Vacation	-	-	-	-	0.0%
110118 670105	Sick Pay	-	-	-	-	0.0%
110118 670106	Comp Time	201.34	-	-	-	0.0%
110118 670201	OverTime	-	16.95	-	-	0.0%
110118 670204	Paid Time Off	15,298.08	20,503.64	-	-	0.0%
110118 670205	Medical Leave	2,141.27	1,456.64	-	-	0.0%
110118 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>230,870.53</b>	<b>249,139.99</b>	<b>252,768.00</b>	<b>253,950.00</b>	<b>0.5%</b>
<b>73 FRINGE BENEFITS</b>						
110118 673101	Social Security	16,570.06	18,744.18	18,085.00	19,594.00	8.3%
110118 673102	Retirement	15,659.51	17,314.60	16,934.00	17,812.00	5.2%
110118 673103	Worker's Comp Insurance	724.12	481.00	429.00	436.00	1.6%
110118 673104	Unemployment Compensation	-	-	-	-	0.0%
110118 673201	Health Insurance	66,103.58	67,753.90	73,219.00	73,241.00	0.0%
110118 673202	Dental Insurance	2,296.43	3,063.58	2,210.00	2,385.00	7.9%
110118 673203	Life Insurance	1,065.48	1,266.24	1,077.00	1,221.00	13.4%
110118 673204	Long Term Disability	1,490.83	1,238.27	1,950.00	1,672.00	-14.3%
<b>Total</b>		<b>103,910.01</b>	<b>109,861.77</b>	<b>113,904.00</b>	<b>116,361.00</b>	<b>2.2%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110118 680101	Office Supplies	848.27	84.08	250.00	250.00	0.0%
110118 680102	Technology Supplies	-	-	-	300.00	0.0%
110118 680501	Memberships	615.00	800.00	1,200.00	690.00	-42.5%
110118 680502	Printing/Publications	691.94	850.45	200.00	400.00	100.0%
110118 680503	Books & Periodicals	-	10.95	100.00	50.00	-50.0%

110118 680504	Telephone services	-	-	-	-	0.0%
110118 680505	Postage	10,614.30	10,299.21	11,000.00	11,000.00	0.0%
<b>Total</b>		<b>12,769.51</b>	<b>12,044.69</b>	<b>12,750.00</b>	<b>12,690.00</b>	<b>-0.5%</b>
<b>83 PURCHASED SERVICES</b>						
110118 683101	Consultants - General	20,958.86	220.00	-	5,675.00	0.0%
110118 683201	Contracted Services - General	50,291.72	27,947.02	24,000.00	26,575.00	10.7%
110118 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110118 683401	Liability Insurance	98,078.45	105,581.00	81,300.00	89,750.00	10.4%
110118 683402	Auto Insurance	-	-	-	-	0.0%
110118 683501	Training/Conferences	2,390.93	5,322.32	3,000.00	2,700.00	-10.0%
110118 683601	Misc Service-Bonds	150.00	150.00	100.00	150.00	50.0%
110118 683603	Misc. Serv- A/R Expense	-	5,000.00	5,000.00	5,000.00	0.0%
<b>Total</b>		<b>171,869.96</b>	<b>144,220.34</b>	<b>113,400.00</b>	<b>129,850.00</b>	<b>14.5%</b>
<b>86 FACILITY &amp; PLANT</b>						
110118 686550	M & R	1,830.00	1,850.00	2,050.00	2,125.00	3.7%
<b>Total</b>		<b>1,830.00</b>	<b>1,850.00</b>	<b>2,050.00</b>	<b>2,125.00</b>	<b>3.7%</b>
<b>88 EQUIPMENT / LEASES</b>						
110118 680401	Equip / Small Tools	-	-	-	-	0.0%
110118 688101	Photocopiers	17,008.94	29,681.83	9,500.00	18,000.00	89.5%
<b>Total</b>		<b>17,008.94</b>	<b>29,681.83</b>	<b>9,500.00</b>	<b>18,000.00</b>	<b>89.5%</b>

# Assessment Services

## Program Description

This department provides fair and equitable assessment of all property along with accurate and timely property information for all properties in the City of Mequon. To accomplish this mission, the City Assessor's office uses assessment methods in accordance with the Wisconsin Property Assessment Manual, Wisconsin State Statutes Chapter 70, and professionally accepted appraisal practices including International Association of Assessing Officers and USPAP standards.

## 2018 Accomplishments

- Completed the 2018 assessment roll, including interior inspections and valuation in a professional, efficient manner.
- Reviewed over 1,180 new building permits with nearly 100 new homes and major additions.
- Mailed 882 real estate assessment notices.

## Key Performance Indicators

Activity	2016 Actual	2017 Actual	2018 Actual	2018 Projected	2019 Budgeted
<b>Assessment Value Increase (\$)</b>	52,906,600	50,835,400	94,128,300	94,128,300	70,000,000
<b>Board of Review Hearings</b>	3	4	2	2	3
<b>Real Estate Parcels</b>	10,200	10,254	10,311	10,400	10,475
<b>Personal Property accounts</b>	1,110	1,115	782	800	820

## 2019 Objectives

- Monitor market conditions and discuss the potential need for a 2019 or 2020 revaluation.
- Work towards completion of electronic sketches of all improved properties as required by the Department of Revenue.
- Install Market Drive CAMA software and train City Hall staff on how to extract data.

## Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
<b>Assessment Technician</b>	1.00	1.00	1.00

### Estimated 2019 Revenues

None

### Adopted 2019 Budget

\$226,064



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2018 Revised			Percent Change	
		2017 Actuals	2018 Actuals	Budget		
<b>119 Assessor</b>		221,779.44	217,747.70	222,119.00	226,064.00	1.8%
<b>70 SALARIES</b>						
110119 670101	Salaries	36,326.03	36,125.18	39,585.00	40,477.00	2.3%
110119 670104	Vacation	-	-	-	-	0.0%
110119 670105	Sick Pay	-	-	-	-	0.0%
110119 670106	Comp Time	-	-	-	-	0.0%
110119 670201	OverTime	-	-	-	-	0.0%
110119 670204	Paid Time Off	2,671.89	2,648.62	-	-	0.0%
110119 670205	Medical Leave	-	-	-	-	0.0%
110119 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>38,997.92</b>	<b>38,773.80</b>	<b>39,585.00</b>	<b>40,477.00</b>	<b>2.3%</b>
<b>73 FRINGE BENEFITS</b>						
110119 673101	Social Security	2,712.31	2,743.87	2,764.00	2,869.00	3.8%
110119 673102	Retirement	2,651.13	2,597.87	2,652.00	2,651.00	0.0%
110119 673103	Worker's Comp Insurance	104.23	75.12	67.00	65.00	-3.0%
110119 673104	Unemployment Compensation	-	-	-	-	0.0%
110119 673201	Health Insurance	23,504.39	18,827.95	22,864.00	19,326.00	-15.5%
110119 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	1,018.00	0.0%
110119 673203	Life Insurance	225.78	257.88	219.00	219.00	0.0%
110119 673204	Long Term Disability	252.69	155.43	250.00	239.00	-4.4%
<b>Total</b>		<b>30,468.49</b>	<b>25,676.08</b>	<b>29,834.00</b>	<b>26,387.00</b>	<b>-11.6%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110119 680101	Office Supplies	12.45	60.43	100.00	100.00	0.0%
110119 680501	Memberships	-	-	-	-	0.0%
110119 680503	Books & Periodicals	78.00	94.00	100.00	100.00	0.0%
110119 680504	Telephone services	-	-	-	-	0.0%
110119 680505	Postage	307.55	1,649.53	1,500.00	1,500.00	0.0%



<b>Total</b>		<b>398.00</b>	<b>1,803.96</b>	<b>1,700.00</b>	<b>1,700.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110119 683101	Consultants - General	-	-	-	-	0.0%
110119 683201	Contracted Services - General	151,895.03	151,493.86	151,000.00	157,500.00	4.3%
110119 683501	Training/Conferences	20.00	-	-	-	0.0%
<b>Total</b>		<b>151,915.03</b>	<b>151,493.86</b>	<b>151,000.00</b>	<b>157,500.00</b>	<b>4.3%</b>
<b>88 EQUIPMENT / LEASES</b>						
110119 680401	Equip / Small Tools	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Human Resources

## Program Description

The Human Resources (HR) Division provides personnel services to all operating departments, is responsible for development and implementation of employment policies and procedures and works to ensure compliance with all labor and employment laws. The Division prepares monthly reports for health, disability, life and dental carriers, and administers benefits for employees and retirees. Additionally, the Division manages all hiring and employee relations efforts, including recruitment, pre-employment screening, salary administration, collective bargaining, evaluations and organizational communications. Further, HR manages all personnel records and employer reporting obligations, and oversees the processing of all complaints, grievances and discipline. Lastly, the Division is also responsible for administration of the City’s safety program, including workers’ compensation, OSHA compliance, and coordinating safety-related training.

## 2018 Accomplishments

- Coordinated the recruitment and selection process for several key positions, including but not limited to: Chief of Police, Deputy Fire Chief, Deputy Director of Public Works, Fleet Superintendent and Dispatchers.
- Reached a two-year collective bargaining contract with the Mequon Police Association.
- Secured a three-year collective bargaining contract with the Mequon Fire and EMS Association.
- Reduced the City’s workers compensation modification factor from 0.99 to 0.88.
- Restructured Public Works Department employee annual training to cover additional topics and implemented annual online training for Police Department personnel.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>New FT Hires</b>	4	6	23	24	TBD
<b># of FTE’s</b>	109.19	112.12	114.87	114.87	114.87
<b>Modification Factor</b>	1.11	1.10	1.05	0.99	0.88
<b>Workers’ Comp Claims</b>	19	29	24	20	TBD

## 2019 Objectives

- Evaluate the City’s existing contracts related to the provision of various services and benefits (e.g. Disability Insurance, Life Insurance, Flexible Spending, Labor Counsel, etc.).
- Complete one (1) organizational training initiative (e.g. customer service, performance management, etc.).
- Implement an internal staff photo directory and employee identification (ID) card system.
- Conduct a comprehensive organization-wide employee compensation analysis.

### Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
Assistant City Administrator/HR Director	1.00	1.00	1.00
Human Resource Assistant	0.50	0.50	0.50

**Estimated 2019 Revenue**

None

**Adopted 2019 Budget**

**\$154,180**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2018 Revised			Percent Change	
		2017 Actuals	2018 Actuals	Budget		
<b>120 Human Resources</b>		186,603.47	161,812.45	151,944.00	154,180.00	1.5%
<b>70 SALARIES</b>						
110120 670101	Salaries	101,447.08	88,968.89	96,109.00	98,392.00	2.4%
110120 670104	Vacation	-	-	-	-	0.0%
110120 670105	Sick Pay	-	-	-	-	0.0%
110120 670106	Comp Time	-	-	-	-	0.0%
110120 670201	OverTime	-	-	-	-	0.0%
110120 670204	Paid Time Off	5,904.48	6,079.81	-	-	0.0%
110120 670205	Medical Leave	-	-	-	-	0.0%
110120 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>107,351.56</b>	<b>95,048.70</b>	<b>96,109.00</b>	<b>98,392.00</b>	<b>2.4%</b>
<b>73 FRINGE BENEFITS</b>						
110120 673101	Social Security	7,970.45	7,190.06	7,268.00	7,443.00	2.4%
110120 673102	Retirement	6,359.17	5,055.73	5,150.00	5,136.00	-0.3%
110120 673103	Worker's Comp Insurance	315.90	176.03	157.00	158.00	0.6%
110120 673104	Unemployment Compensation	-	-	-	-	0.0%
110120 673201	Health Insurance	20,652.60	7,940.70	8,103.00	8,180.00	1.0%
110120 673202	Dental Insurance	-	-	-	-	0.0%
110120 673203	Life Insurance	181.02	102.96	52.00	53.00	1.9%
110120 673204	Long Term Disability	426.55	292.77	450.00	463.00	2.9%
<b>Total</b>		<b>35,905.69</b>	<b>20,758.25</b>	<b>21,180.00</b>	<b>21,433.00</b>	<b>1.2%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110120 680101	Office Supplies	128.40	194.12	150.00	100.00	-33.3%
110120 680501	Memberships	249.00	664.00	805.00	805.00	0.0%
110120 680502	Printing/Publications	94.03	445.81	500.00	500.00	0.0%
110120 680503	Books & Periodicals	-	-	100.00	-	-100.0%
110120 680504	Telephone services	-	227.24	550.00	500.00	-9.1%

110120 680505	Postage	56.47	29.96	100.00	50.00	-50.0%
<b>Total</b>		<b>527.90</b>	<b>1,561.13</b>	<b>2,205.00</b>	<b>1,955.00</b>	<b>-11.3%</b>
<b>83 PURCHASED SERVICES</b>						
110120 683101	Consultants - General	-	-	-	-	0.0%
110120 683201	Contracted Services - General	37,297.14	31,791.33	26,350.00	26,300.00	-0.2%
110120 683501	Training/Conferences	143.25	678.72	1,100.00	1,100.00	0.0%
110120 683602	Misc. Services-Recruiting	5,360.55	11,974.32	5,000.00	5,000.00	0.0%
110120 683702	Miscellaneous Services	17.38	-	-	-	0.0%
<b>Total</b>		<b>42,818.32</b>	<b>44,444.37</b>	<b>32,450.00</b>	<b>32,400.00</b>	<b>-0.2%</b>

# Legal Services

## Program Description

The following summarizes services that the City Attorney routinely provides for the City of Mequon:

- Provides counsel and advice to the City’s elected officials, administrator, department heads, staff and appointed commissions on a wide variety of subject matters.
- Represents the municipality in civil litigation in both trial and appellate courts; in Chapter 236 (plat denial) judicial reviews; section 62.13 (fire and police discipline) appeals; section 62.23 *certiorari* reviews from the Board of Appeals; and tax assessment appeals.
- Assists with the creation, land acquisition, environmental clean-up and redevelopment of land under the State of Wisconsin's tax incremental financing laws; also provides counsel in other land, road right-of-way, and easement acquisitions; helps to coordinate road decommissioning and land dispositions.
- Negotiates, drafts, and reviews development agreements and other contractual documents; represents the City in the acquisition of real estate interests.
- Represents the City in Municipal Court prosecutions.

Occasionally, the City utilizes specialized legal services that are not provided by the City Attorney. Additional specialized legal counsel may include bond counsel, litigation counsel on matters relating to a conflict of interest, or highly technical matters such as large-scale development projects. In addition, separate labor counsel provides support to city department heads and the Human Resources Division by developing collective bargaining proposals, representing city management during collective bargaining sessions and representing the City in interest arbitration, mediation and grievance arbitration hearings.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Citations Processed*</b>	2,761	2,802	2,550	3,052	2,801
<b>Fines Paid to City*</b>	\$119,112	\$137,655	\$131,277	\$152,324	\$140,419
<b>Collective Bargaining Agreements</b>	1	1	1	1	1

\*Mid-Moraine Municipal Court Only

## 2019 Objectives

- Perform a comprehensive review of the Mequon Municipal Code, and initiate updates to address recent changes in state and federal law.
- Continue to ensure successful defense of the city in claims and lawsuits.
- Provide advice and counsel on issues related to organizational governance following the 2019 spring election.

### Staffing for 2019

Position (PT)	2017 Actual	2018 Actual	2019 Budget
City Attorney	0.50	0.50	0.50

#### Estimated 2019 Revenue

None

#### Adopted 2019 Budget

\$99,455



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised		Percent Change
				Budget	2019 Adopted	
<b>124 Legal Counsel</b>		102,931.97	105,894.50	99,480.00	99,455.00	0.0%
<b>83 PURCHASED SERVICES</b>						
110124 683301	Special Serv-Retainer	64,800.00	71,280.00	71,280.00	70,380.00	-1.3%
110124 683302	Spec Serv-Court Operations	13,200.00	13,800.00	13,200.00	14,075.00	6.6%
110124 683303	Court Fees & Expenses	-	-	-	-	0.0%
110124 683311	Special Legal Counsel - Genera	19,619.08	340.50	3,999.96	5,000.00	25.0%
110124 683312	Spec Legal Counsel-Labo	5,312.89	20,474.00	11,000.04	10,000.00	-9.1%
<b>Total</b>		<b>102,931.97</b>	<b>105,894.50</b>	<b>99,480.00</b>	<b>99,455.00</b>	<b>0.0%</b>



# Public Safety

Police

Fire/EMS

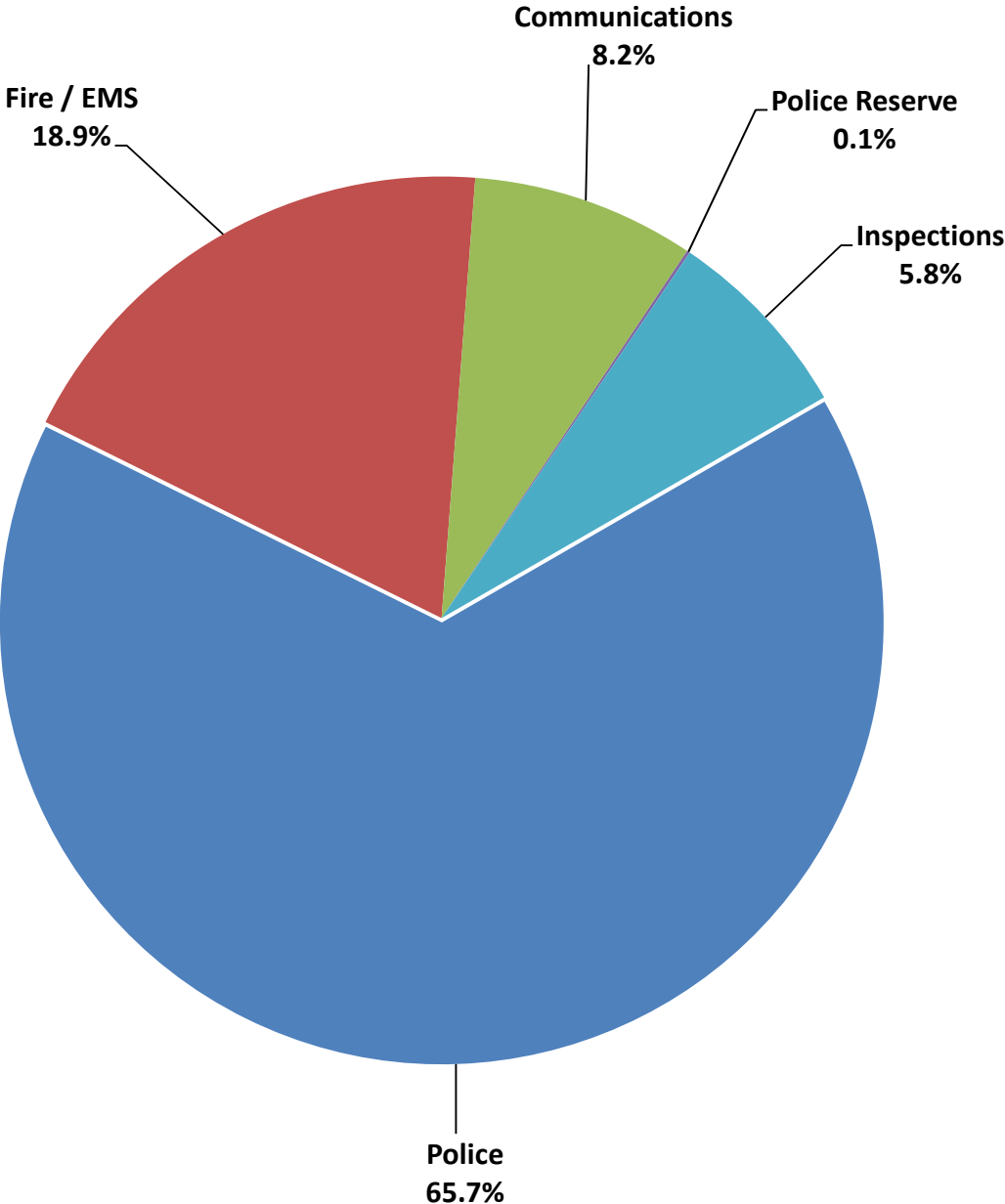
Communications

Police Reserves

Building Inspections

**CITY OF MEQUON**

**2019 Public Safety Expenditures  
Budget Percentages by Department**



# Police

## Program Description

The Mequon Police Department acknowledges and recognizes the interdependence and shared responsibilities of law enforcement and the community in making Mequon a safe and desirable place to live, work, or visit. The Department recognizes that crime is a community problem, which requires a total commitment between the police and community. The Mequon Police Department is dedicated to the notion that there must be a partnership between the police and community.

The Mequon Police Department nurtures public trust by maintaining integrity and holding its members to the highest standards of performance and ethics. The Mequon Police are accountable to each other and to the citizens served, who are the sources of this authority.

The Mequon Police Department is committed to providing a quality work environment and to developing members through effective training and leadership. The Mequon Police Department is dedicated to building knowledge, skill and experience to enhance this problem-oriented, community-policing philosophy. Maintaining a low crime rate, while providing professional police services, is the Department's top priority.

## 2018 Accomplishments

- Streamlined the recruitment and hiring process for police officers to enhance the Department's ability to hire qualified applicants in a competitive market.
- Conducted promotional processes and appointed three candidates to the positions of Police Captain, Police Sergeant and Administrative Sergeant.
- Provided active shooter situational training to interested Mequon residents and businesses.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
Sworn Personnel/1,000	1.62	1.62	1.67	1.67	1.67
Calls for Service	26,920	27,720	33,946	34,903	38,000
Part I Crimes	158	217	222	216	243
Clearance Rate	71%	71%	56%	N/A	N/A
Adult Arrests	748	747	666	667	620
Juvenile Arrests	46	44	50	30	25
Citations Issued	3,882	4,045	3,532	4,109	4,400
Traffic Accidents	582	671	560	563	560

### 2019 Objectives

- Continue to revise Departmental policies with Lexipol’s policy service.
- Replace six (6) high-mileage squad cars with newer models.
- Develop relationships with business owners and residents of new retail and multi-unit residential facilities in the Mequon Town Center.

### Staffing for 2019

Positions FTE	2017 Actual	2018 Actual	2019 Budget
<b>Chief of Police</b>	1.0	1.0	1.0
<b>Captain</b>	2.0	2.0	2.0
<b>Sergeant</b>	7.0	7.0	7.0
<b>Detectives</b>	3.0	3.0	3.0
<b>Police Officers</b>	25.0	26.0	26.0
<b>Records Clerks</b>	.50	1.0	1.0
<b>Executive Secretary</b>	1.0	1.0	1.0

**Estimated 2019 Revenue**  
**\$252,000**

**Adopted 2019 Budget**  
**\$5,463,544**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
<b>235 Police</b>		4,998,940.44	5,091,810.95	5,448,994.00	5,463,544.00	0.3%
<b>70 SALARIES</b>						
110235 670101	Salaries	2,520,727.01	2,612,574.40	3,285,210.00	3,351,173.00	2.0%
110235 670103	Holiday	108,452.53	117,890.20	108,000.00	108,000.00	0.0%
110235 670104	Vacation	205,887.09	228,700.33	-	-	0.0%
110235 670105	Sick Pay	60,138.96	94,859.61	-	-	0.0%
110235 670106	Comp Time	121,719.54	140,040.72	85,000.00	100,000.00	17.6%
110235 670201	OverTime	122,977.25	89,125.15	100,000.00	100,000.00	0.0%
110235 670204	Paid Time Off	43,578.32	54,526.16	-	-	0.0%
110235 670205	Medical Leave	9,712.42	-	-	-	0.0%
110235 670301	Longevity	14,550.00	15,100.00	14,730.00	14,970.00	1.6%
<b>Total</b>		<b>3,207,743.12</b>	<b>3,352,816.57</b>	<b>3,592,940.00</b>	<b>3,674,143.00</b>	<b>2.3%</b>
<b>73 FRINGE BENEFITS</b>						
110235 673101	Social Security	236,904.55	248,724.97	244,628.00	266,102.00	8.8%
110235 673102	Retirement	369,721.39	383,368.39	429,557.00	402,206.00	-6.4%
110235 673103	Worker's Comp Insurance	130,754.81	97,639.02	87,083.00	80,084.00	-8.0%
110235 673104	Unemployment Compensation	-	-	-	-	0.0%
110235 673201	Health Insurance	720,511.51	655,526.20	730,814.00	661,497.00	-9.5%
110235 673202	Dental Insurance	26,331.65	26,324.33	28,242.00	27,544.00	-2.5%
110235 673203	Life Insurance	5,357.62	6,177.67	5,409.00	5,379.00	-0.6%
110235 673204	Long Term Disability	16,651.07	12,115.58	18,250.00	18,718.00	2.6%
<b>Total</b>		<b>1,506,232.60</b>	<b>1,429,876.16</b>	<b>1,543,983.00</b>	<b>1,461,530.00</b>	<b>-5.3%</b>
<b>75 OTHER STAFF COSTS</b>						
110235 675101	Uniforms & Clothing	29,506.27	30,478.42	28,000.00	29,500.00	5.4%
110235 675301	Incentive	2,246.37	2,971.29	4,500.00	4,500.00	0.0%
<b>Total</b>		<b>31,752.64</b>	<b>33,449.71</b>	<b>32,500.00</b>	<b>34,000.00</b>	<b>4.6%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						

110235 680101	Office Supplies	6,615.19	5,047.72	6,500.00	6,500.00	0.0%
110235 680301	Work Supplies - Police	20,985.57	20,255.06	22,000.00	25,000.00	13.6%
110235 680402	Motor Fuels & Lubricant	54,429.17	61,637.99	60,000.00	60,000.00	0.0%
110235 680501	Memberships	1,350.00	1,310.00	1,200.00	1,700.00	41.7%
110235 680502	Printing/Publications	464.44	629.95	650.00	650.00	0.0%
110235 680503	Books & Periodicals	1,393.55	488.00	1,175.00	1,175.00	0.0%
110235 680504	Telephone services	22,856.52	19,134.73	22,000.00	22,000.00	0.0%
110235 680505	Postage	1,066.97	952.87	1,500.00	1,500.00	0.0%
<b>Total</b>		<b>109,161.41</b>	<b>109,456.32</b>	<b>115,025.00</b>	<b>118,525.00</b>	<b>3.0%</b>
<b>83 PURCHASED SERVICES</b>						
110235 683101	Consultants - General	34,500.00	-	-	-	0.0%
110235 683201	Contracted Services - General	23,040.80	28,964.45	25,726.00	75,930.00	195.1%
110235 683202	Contracted Services - Maint.	28,166.00	28,362.00	28,378.00	9,394.00	-66.9%
110235 683401	Liability Insurance	947.00	16,287.00	16,000.00	16,500.00	3.1%
110235 683402	Auto Insurance	12,728.61	12,726.39	12,772.00	12,772.00	0.0%
110235 683501	Training/Conferences	18,792.86	21,399.20	22,000.00	27,500.00	25.0%
110235 683601	Misc Service-Bonds	-	-	-	-	0.0%
110235 683702	Miscellaneous Services	3,690.78	5,960.33	6,750.00	6,250.00	-7.4%
<b>Total</b>		<b>121,866.05</b>	<b>113,699.37</b>	<b>111,626.00</b>	<b>148,346.00</b>	<b>32.9%</b>
<b>86 FACILITY &amp; PLANT</b>						
110235 686550	M & R	14,916.07	20,572.24	21,000.00	21,000.00	0.0%
<b>Total</b>		<b>14,916.07</b>	<b>20,572.24</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110235 680401	Equip / Small Tools	380.00	24,525.60	24,500.00	-	-100.0%
110235 688101	Photocopiers	6,468.55	6,934.98	7,000.00	5,500.00	-21.4%
110235 688120	Rentals	420.00	480.00	420.00	500.00	19.0%
<b>Total</b>		<b>7,268.55</b>	<b>31,940.58</b>	<b>31,920.00</b>	<b>6,000.00</b>	<b>-81.2%</b>

# Fire/Emergency Medical Services

## Program Description

The Mequon Fire Department provides fire prevention, fire suppression, and paramedic level emergency medical services to the community. The fire department is responsible for plan review of new construction, inspection of all commercial, industrial and multi-family residences twice a year. The fire department uses a tiered response system for emergency medical calls. The tiered system allows for immediate response to medical emergencies by an Emergency Medical Technician with the availability of paramedic intervention for the most serious cases.

## 2018 Accomplishments

- Began quality assurance and quality improvement on EMS reports using an electronic feedback form.
- Purchased and deployed active shooter response kits with ongoing training.
- All records were updated in the RMS Elite program. Future development of an electronic inspections form is still ongoing.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Total Calls</b>	1,917	2,123	2,179	2,176	2,176
<b>Fire Calls Answered</b>	496	442	479	450	450
<b>EMS Responses</b>	1,421	1,681	1,700	1,726	1,726
<b>Fire Inspections</b>	1,600	1,600	1,096	1,650	1,700

## 2019 Objectives

- Use electronic inspection records in the field to perform inspections.
- Use an online program for EMT-B, EMT-A, and EMT-P refresher training.
- Work with the Mequon Police Department to update the active shooter response plan.

## Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
<b>Fire Chief</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	0.62	0.62	0.62
<b>Fire Fighter/EMTs Paid on Call</b>	60.00	65.00	65.00
<b>Deputy Fire Chief</b>	0.0	1.0	1.0

**Estimated 2019 Revenue**  
\$806,880

**Adopted 2019 Budget**  
\$1,572,448



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
<b>236 Fire</b>						
<b>70 SALARIES</b>						
110236 670101	Salaries	143,133.61	146,985.54	239,589.00	275,125.00	14.8%
110236 670102	Volunteers - Paid on Call	-	-	-	-	0.0%
110236 670104	Vacation	-	-	-	-	0.0%
110236 670105	Sick Pay	-	-	-	-	0.0%
110236 670106	Comp Time	-	-	-	-	0.0%
110236 670150	EMS Responder	208,367.48	172,446.85	217,000.00	217,000.00	0.0%
110236 670151	Fire Calls	111,670.49	114,898.34	106,425.00	113,284.00	6.4%
110236 670160	Station Work	40,736.56	28,719.72	33,000.00	33,000.00	0.0%
110236 670161	Vehicle Inspection	23,035.68	18,675.60	20,966.00	20,966.00	0.0%
110236 670162	Staff Training	115,464.42	119,324.06	122,360.00	129,360.00	5.7%
110236 670163	Fire Inspections	8,730.91	12,208.76	9,900.00	9,900.00	0.0%
110236 670164	Community Education	1,614.04	349.32	2,475.00	-	-100.0%
110236 670171	First Responder POC	49,726.12	50,912.71	45,000.00	45,000.00	0.0%
110236 670172	Ambulance POC	86,718.75	76,792.67	63,540.00	63,540.00	0.0%
110236 670173	Paramedic POC	144,909.44	143,047.15	142,963.00	151,723.00	6.1%
110236 670201	OverTime	-	-	-	-	0.0%
110236 670204	Paid Time Off	12,011.33	18,180.12	-	-	0.0%
<b>Total</b>		<b>946,118.83</b>	<b>902,540.84</b>	<b>1,003,218.00</b>	<b>1,058,898.00</b>	<b>5.6%</b>
<b>73 FRINGE BENEFITS</b>						
110236 673101	Social Security	71,951.52	68,658.06	72,067.00	77,714.00	7.8%
110236 673102	Retirement	61,003.04	52,503.66	51,653.00	59,872.00	15.9%
110236 673103	Worker's Comp Insurance	51,080.98	41,570.02	36,810.00	35,572.00	-3.4%
110236 673104	Unemployment Compensation	-	-	-	-	0.0%



110236 673201	Health Insurance	23,884.01	22,274.13	22,864.00	42,209.00	84.6%
110236 673202	Dental Insurance	1,017.96	1,017.96	1,018.00	2,036.00	100.0%
110236 673203	Life Insurance	2,025.67	2,401.93	675.00	694.00	2.8%
110236 673204	Long Term Disability	634.37	472.68	700.00	730.00	4.3%
<b>Total</b>		<b>211,597.55</b>	<b>188,898.44</b>	<b>185,787.00</b>	<b>218,827.00</b>	<b>17.8%</b>
<b>75 OTHER STAFF COSTS</b>						
110236 675101	Uniforms & Clothing	13,612.05	4,249.49	10,000.00	19,800.00	98.0%
<b>Total</b>		<b>13,612.05</b>	<b>4,249.49</b>	<b>10,000.00</b>	<b>19,800.00</b>	<b>98.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110236 680101	Office Supplies	671.82	1,409.12	1,750.00	1,750.00	0.0%
110236 680301	Work Supplies-Fire	66,329.92	62,948.84	62,000.00	62,000.00	0.0%
110236 680402	Motor Fuels & Lubricant	23,763.75	24,647.22	24,011.00	24,011.00	0.0%
110236 680501	Memberships	1,270.00	1,704.19	975.00	1,050.00	7.7%
110236 680503	Books & Periodicals	1,588.75	2,016.78	1,500.00	1,500.00	0.0%
110236 680504	Telephone services	7,594.61	9,305.59	5,300.00	6,057.00	14.3%
110236 680505	Postage	233.32	157.85	400.00	400.00	0.0%
<b>Total</b>		<b>101,452.17</b>	<b>102,189.59</b>	<b>95,936.00</b>	<b>96,768.00</b>	<b>0.9%</b>
<b>83 PURCHASED SERVICES</b>						
110236 683101	Consultants - General	22,000.00	-	15,000.00	-	-100.0%
110236 683201	Contracted Services - General	60,077.67	60,436.07	52,680.00	69,180.00	31.3%
110236 683202	Contracted Services - Maint.	2,955.65	4,239.26	4,608.00	4,608.00	0.0%
110236 683401	Liability Insurance	1,299.35	1,299.35	1,300.00	1,300.00	0.0%
110236 683402	Auto Insurance	19,683.36	19,671.49	19,742.00	19,742.00	0.0%
110236 683501	Training/Conferences	22,341.53	14,682.56	10,950.00	11,225.00	2.5%
<b>Total</b>		<b>128,357.56</b>	<b>100,328.73</b>	<b>104,280.00</b>	<b>106,055.00</b>	<b>1.7%</b>
<b>86 FACILITY &amp; PLANT</b>						
110236 686304	Sewer-E.S. Firehous	735.92	757.78	800.00	800.00	0.0%
110236 686404	Water-E.S. Firehous	887.95	872.37	1,000.00	1,000.00	0.0%
110236 686550	M & R	43,462.83	45,851.56	45,000.00	45,000.00	0.0%
<b>Total</b>		<b>45,086.70</b>	<b>47,481.71</b>	<b>46,800.00</b>	<b>46,800.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110236 680401	Equip / Small Tools	8,786.84	21,397.17	21,350.00	25,200.00	18.0%
110236 688101	Photocopiers	1,761.43	2,350.00	2,080.00	100.00	-95.2%
<b>Total</b>		<b>10,548.27</b>	<b>23,747.17</b>	<b>23,430.00</b>	<b>25,300.00</b>	<b>8.0%</b>

# Communications

## Program Description

The Communications Center plays a vital role in providing police, fire and ambulance services to the community. Dispatchers receive 911 and other emergency calls and dispatch the appropriate emergency units to safeguard lives and property. Speed and accuracy are of the utmost importance. The Communications Center dispatchers also receive routine calls, dispatch appropriate personnel, make referrals, answer questions, provide service to citizens who visit the Public Safety Building, type incident reports, and make computer entries. The Communications Center provides a vital link between officers, firefighters, and EMS personnel.

## 2018 Accomplishments

- Established Emergency Medical Dispatch performance reviews.
- Incorporated the Communications Center with the Ozaukee County Special Response Team as it relates to hostage negotiations.
- Added a license to equip an additional dispatch console with Emergency Medical Dispatch capability.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>9-1-1- Calls Processed</b>	3,047	3,268	3,101	3,303	3,400
<b>Calls for Service Processed</b>	26,920	27,720	33,946	34,903	38,000
<b>Non-Emergency calls</b>	44,423	42,266	41,044	43,150	42,000

## 2019 Objectives

- Collaborate with Ozaukee County to upgrade the county-wide public safety radio system.
- Establish a more robust dispatcher training program.

## Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
<b>Telecommunicators</b>	8.5	8.5	8.5
<b>Supervisor</b>	1.0	1.0	1.0

### Estimated 2019 Revenue

None

### Adopted 2019 Budget

**\$679,305**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
<b>237 Communications</b>		672,173.99	634,873.87	668,059.00	679,305.00	1.7%
<b>70 SALARIES</b>						
110237 670101	Salaries	382,249.63	384,323.42	436,434.00	443,851.00	1.7%
110237 670103	Holiday	12,701.09	13,925.04	12,000.00	12,700.00	5.8%
110237 670104	Vacation	-	-	-	-	0.0%
110237 670105	Sick Pay	-	-	-	-	0.0%
110237 670106	Comp Time	12,547.30	9,005.29	10,000.00	10,000.00	0.0%
110237 670201	OverTime	18,652.73	8,501.47	17,000.00	16,000.00	-5.9%
110237 670204	Paid Time Off	38,869.67	40,739.59	-	-	0.0%
110237 670205	Medical Leave	4,188.32	3,034.72	-	-	0.0%
110237 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>469,208.74</b>	<b>459,529.53</b>	<b>475,434.00</b>	<b>482,551.00</b>	<b>1.5%</b>
<b>73 FRINGE BENEFITS</b>						
110237 673101	Social Security	34,708.94	33,865.16	32,323.00	35,400.00	9.5%
110237 673102	Retirement	32,137.53	30,859.70	30,044.00	29,071.00	-3.2%
110237 673103	Worker's Comp Insurance	1,200.15	894.73	798.00	772.00	-3.3%
110237 673104	Unemployment Compensation	-	-	-	-	0.0%
110237 673201	Health Insurance	111,216.91	89,932.04	111,012.00	93,644.00	-15.6%
110237 673202	Dental Insurance	3,577.56	3,839.37	3,578.00	3,927.00	9.8%
110237 673203	Life Insurance	1,034.31	1,233.07	1,055.00	1,146.00	8.6%
110237 673204	Long Term Disability	2,169.10	1,455.86	2,200.00	2,244.00	2.0%
<b>Total</b>		<b>186,044.50</b>	<b>162,079.93</b>	<b>181,010.00</b>	<b>166,204.00</b>	<b>-8.2%</b>
<b>75 OTHER STAFF COSTS</b>						
110237 675101	Uniforms & Clothing	4,158.10	3,776.95	4,000.00	4,000.00	0.0%
<b>Total</b>		<b>4,158.10</b>	<b>3,776.95</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110237 680101	Office Supplies	770.55	695.13	800.00	800.00	0.0%

110237 680301	Work Supplies-Admin	396.75	381.04	500.00	500.00	0.0%
110237 680501	Memberships	-	55.00	150.00	150.00	0.0%
110237 680502	Printing/Publications	-	-	-	-	0.0%
110237 680503	Books & Periodicals	-	-	-	-	0.0%
110237 680504	Telephone services	-	-	-	-	0.0%
<b>Total</b>		<b>1,167.30</b>	<b>1,131.17</b>	<b>1,450.00</b>	<b>1,450.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110237 683101	Consultants - General	-	-	-	-	0.0%
110237 683201	Contracted Services - General	6,562.00	3,600.00	3,600.00	3,600.00	0.0%
110237 683202	Contracted Services - Maint.	-	-	-	16,000.00	0.0%
110237 683501	Training/Conferences	4,125.90	3,996.71	1,565.00	4,000.00	155.6%
<b>Total</b>		<b>10,687.90</b>	<b>7,596.71</b>	<b>5,165.00</b>	<b>23,600.00</b>	<b>356.9%</b>
<b>86 FACILITY &amp; PLANT</b>						
110237 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110237 680401	Equip / Small Tools	907.45	759.58	1,000.00	1,500.00	50.0%
<b>Total</b>		<b>907.45</b>	<b>759.58</b>	<b>1,000.00</b>	<b>1,500.00</b>	<b>50.0%</b>

# Police Reserves

## Program Description

The purpose of the Mequon Police Reserves is to augment the Mequon Police Department's Patrol Division in case of emergency or whenever required, to help preserve peace and good order, to protect life and property and to prevent crime.

## 2018 Accomplishments

- Worked collaboratively with multiple event coordinators and other Ozaukee County police reserves and sworn officers to manage over 60 events.
- Trained Police Reserve staff in active shooter situational training.
- Revised the unit's command staff structure to distribute duties and responsibilities evenly throughout the organization.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
Police Reserve Hours	2,285	2,082	1,904	2,100	2,100

## 2019 Objectives

- Market and advertise the Police Reserves Program to increase staffing to 25 volunteers.
- Complete training of all Police Reserve staff in active shooter situational training.
- Train staff in the following areas: emergency vehicle operation and control, defense and arrest tactics, cuffing and escort holds, baton usage and CPR/AED usage.

## Staffing for 2019

Positions	2017 Actual	2018 Actual	2019 Budget
Volunteers	23	23	25

## Estimated 2019 Revenue

None

## Adopted 2019 Budget

\$9,172



<h2 style="margin: 0;">City of Mequon</h2> <h3 style="margin: 0;">2019 Budgetary Comparisons</h3>
---

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
<b>239 Police Reserves</b>		6,133.67	4,938.69	7,402.00	9,172.00	23.9%
<b>70 SALARIES</b>						
110239 670102	Volunteers - Paid on Call	1,370.00	1,645.00	1,500.00	3,000.00	100.0%
<b>Total</b>		<b>1,370.00</b>	<b>1,645.00</b>	<b>1,500.00</b>	<b>3,000.00</b>	<b>100.0%</b>
<b>73 FRINGE BENEFITS</b>						
110239 673101	Social Security	-	-	-	-	0.0%
110239 673103	Worker's Comp Insurance	60.18	58.30	52.00	72.00	38.5%
110239 673104	Unemployment Compensation	-	-	-	-	0.0%
<b>Total</b>		<b>60.18</b>	<b>58.30</b>	<b>52.00</b>	<b>72.00</b>	<b>38.5%</b>
<b>75 OTHER STAFF COSTS</b>						
110239 675101	Uniforms & Clothing	662.50	1,859.23	1,500.00	1,900.00	26.7%
<b>Total</b>		<b>662.50</b>	<b>1,859.23</b>	<b>1,500.00</b>	<b>1,900.00</b>	<b>26.7%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110239 680301	Work Supplies-Admin	3,189.40	730.13	2,500.00	2,500.00	0.0%
110239 680401	Equip / Small Tools	-	-	-	-	0.0%
110239 680402	Motor Fuels & Lubricant	70.37	102.40	200.00	200.00	0.0%
110239 680501	Memberships	-	-	-	-	0.0%
110239 680502	Printing/Publications	-	25.09	100.00	100.00	0.0%
110239 680503	Books & Periodicals	-	-	-	-	0.0%
110239 680504	Telephone services	311.47	518.54	400.00	400.00	0.0%
<b>Total</b>		<b>3,571.24</b>	<b>1,376.16</b>	<b>3,200.00</b>	<b>3,200.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110239 683501	Training/Conferences	92.20	-	400.00	250.00	-37.5%
<b>Total</b>		<b>92.20</b>	<b>-</b>	<b>400.00</b>	<b>250.00</b>	<b>-37.5%</b>
<b>86 FACILITY &amp; PLANT</b>						
110239 686550	M & R	377.55	-	750.00	750.00	0.0%
<b>Total</b>		<b>377.55</b>	<b>-</b>	<b>750.00</b>	<b>750.00</b>	<b>0.0%</b>

# Community Development: Inspection Division

## Program Description

The Department of Community Development Inspection Division provides professional inspection services for all residential and non-residential construction and alteration projects within the City of Mequon, in order to ensure compliance with all required Federal, State and local codes, ordinances and requirements.

## 2018 Accomplishments

- The Inspection Division met its objective of a 10-day turnaround the majority of the time for plan review of submittals and worked with applicants to achieve compliance with Federal, State and local requirements.
- Professional inspections typically occur within two workdays of request for the completed work. The quality and completeness of inspections prevents violations of appropriate and applicable codes.
- The Inspection Division met this objective 100% of the time for inspections for life/safety compliance.
- Require and enforce erosion control for single family home construction so as to meet NR216 requirements.
- Erosion control inspections were conducted on new homes under construction.
- All inspection staff are utilizing permit/inspection software module.
- Evaluation of the impacts of the design policies and development decisions and how those relate to the overall character and economy of the city.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Permits Issued:</b>					
<b>-Building</b>	780	531	900	696	725
<b>-Electrical</b>	964	663	1,029	1,051	925
<b>-Plumbing</b>	992	632	1,012	897	880
<b>-HVAC</b>	596	600	635	672	625
<b>-Wells</b>	11	30	5	7	5
<b>-Architectural Board</b>	137	127	160	104	130
<b>-Occupancy Final/Temp.</b>	183	104	185	234	175
<b>Permits Processed</b>	3,918	3,607	3,984	3,668	3,795
<b>Permit Fees Collected (\$)</b>	645,775	679,825	893,363	946,861	1,019,000

Construction Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>New Homes</b>	44	47	60	59	50
<b>Valuation Residential</b>	\$23,513,208	25,214,903	\$28,264,672	\$31,902,492	\$26,000,000
<b>New Commercial</b>	81	64	82	156	96
<b>Valuation Commercial</b>	\$23,850,469	\$33,017,000	\$23,178,517	\$31,500,000	\$28,000,000

### 2019 Objectives

- Perform plan reviews for compliance with Federal, State and local requirements within 10 working days of receipt.
- Perform professional inspections within two workdays of request.
- Enforce erosion control for single family home construction so as to meet NR216 requirements.
- Continue to train inspectors and inform and educate builders so as to achieve a higher level of compliance.
- Technology, scheduling and process related functions will continue to evolve with an eye towards even greater streamlining as the division transitions to Munis software and technology equipment upgrades for field inspections.

### Staffing for 2018

Positions (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b>Building Inspector</b>	2.00	2.00	2.00	3.00
<b>Electrical Inspector</b>	.50	.50	.50	0.00
<b>Administrative Secretary</b>	1.00	1.00	1.00	1.00
<b>Plan Review (Contract)</b>	X	X	.50	.50
<b>Health Inspector (Contract)</b>	.50	.50	.50	.50
<b>Building Inspections Supervisor</b>	0.00	0.00	1.00	1.00

### Estimated 2019 Revenue

**\$1,019,000**

### Adopted 2019 Budget

**\$597,652**





## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised		Percent Change
				Budget	2019 Adopted	
<b>244 Inspections</b>		471,405.72	487,672.57	468,327.00	597,652.00	27.6%
<b>70 SALARIES</b>						
110244 670101	Salaries	262,910.93	250,589.34	289,650.00	367,108.00	26.7%
110244 670104	Vacation	-	-	-	-	0.0%
110244 670105	Sick Pay	-	-	-	-	0.0%
110244 670106	Comp Time	56.20	1,150.24	-	-	0.0%
110244 670201	OverTime	-	1,068.88	2,500.00	2,500.00	0.0%
110244 670204	Paid Time Off	24,862.26	29,092.88	-	-	0.0%
110244 670205	Medical Leave	2,888.29	8,269.99	-	-	0.0%
110244 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>290,717.68</b>	<b>290,171.33</b>	<b>292,150.00</b>	<b>369,608.00</b>	<b>26.5%</b>
<b>73 FRINGE BENEFITS</b>						
110244 673101	Social Security	20,914.33	20,933.80	20,591.00	26,910.00	30.7%
110244 673102	Retirement	19,523.93	17,615.93	19,406.00	24,373.00	25.6%
110244 673103	Worker's Comp Insurance	9,706.24	9,560.62	8,527.00	9,196.00	7.8%
110244 673104	Unemployment Compensation	-	-	-	-	0.0%
110244 673201	Health Insurance	99,308.26	89,535.30	99,943.00	129,358.00	29.4%
110244 673202	Dental Insurance	3,228.48	2,845.51	3,229.00	4,072.00	26.1%
110244 673203	Life Insurance	984.13	1,292.19	944.00	1,588.00	68.2%
110244 673204	Long Term Disability	1,251.97	988.34	1,475.00	1,640.00	11.2%
<b>Total</b>		<b>154,917.34</b>	<b>142,771.69</b>	<b>154,115.00</b>	<b>197,137.00</b>	<b>27.9%</b>
<b>75 OTHER STAFF COSTS</b>						
110244 675101	Uniforms & Clothing	1,286.00	1,216.50	1,380.00	1,380.00	0.0%
<b>Total</b>		<b>1,286.00</b>	<b>1,216.50</b>	<b>1,380.00</b>	<b>1,380.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110244 680101	Office Supplies	876.23	541.13	450.00	700.00	55.6%
110244 680301	Work Supplies-Admin	2,750.08	2,644.23	2,500.00	2,500.00	0.0%

110244 680501	Memberships	820.00	495.00	1,000.00	1,050.00	5.0%
110244 680503	Books & Periodicals	481.00	-	200.00	200.00	0.0%
110244 680504	Telephone services	1,303.00	1,905.60	1,500.00	1,800.00	20.0%
110244 680505	Postage	1,704.21	1,437.90	1,500.00	1,800.00	20.0%
<b>Total</b>		<b>7,934.52</b>	<b>7,023.86</b>	<b>7,150.00</b>	<b>8,050.00</b>	<b>12.6%</b>
<b>83 PURCHASED SERVICES</b>						
110244 683101	Consultants - General	-	-	-	-	0.0%
110244 683201	Contracted Services - General	11,194.30	41,500.00	7,000.00	15,000.00	114.3%
110244 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110244 683402	Auto Insurance	2,361.79	2,433.28	2,442.00	2,442.00	0.0%
110244 683501	Training/Conferences	2,855.71	2,348.78	3,890.00	3,835.00	-1.4%
110244 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>16,411.80</b>	<b>46,282.06</b>	<b>13,332.00</b>	<b>21,277.00</b>	<b>59.6%</b>
<b>86 FACILITY &amp; PLANT</b>						
110244 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110244 680401	Equip / Small Tools	138.38	207.13	200.00	200.00	0.0%
<b>Total</b>		<b>138.38</b>	<b>207.13</b>	<b>200.00</b>	<b>200.00</b>	<b>0.0%</b>

# Public Works

Building Maintenance

Fleet Maintenance

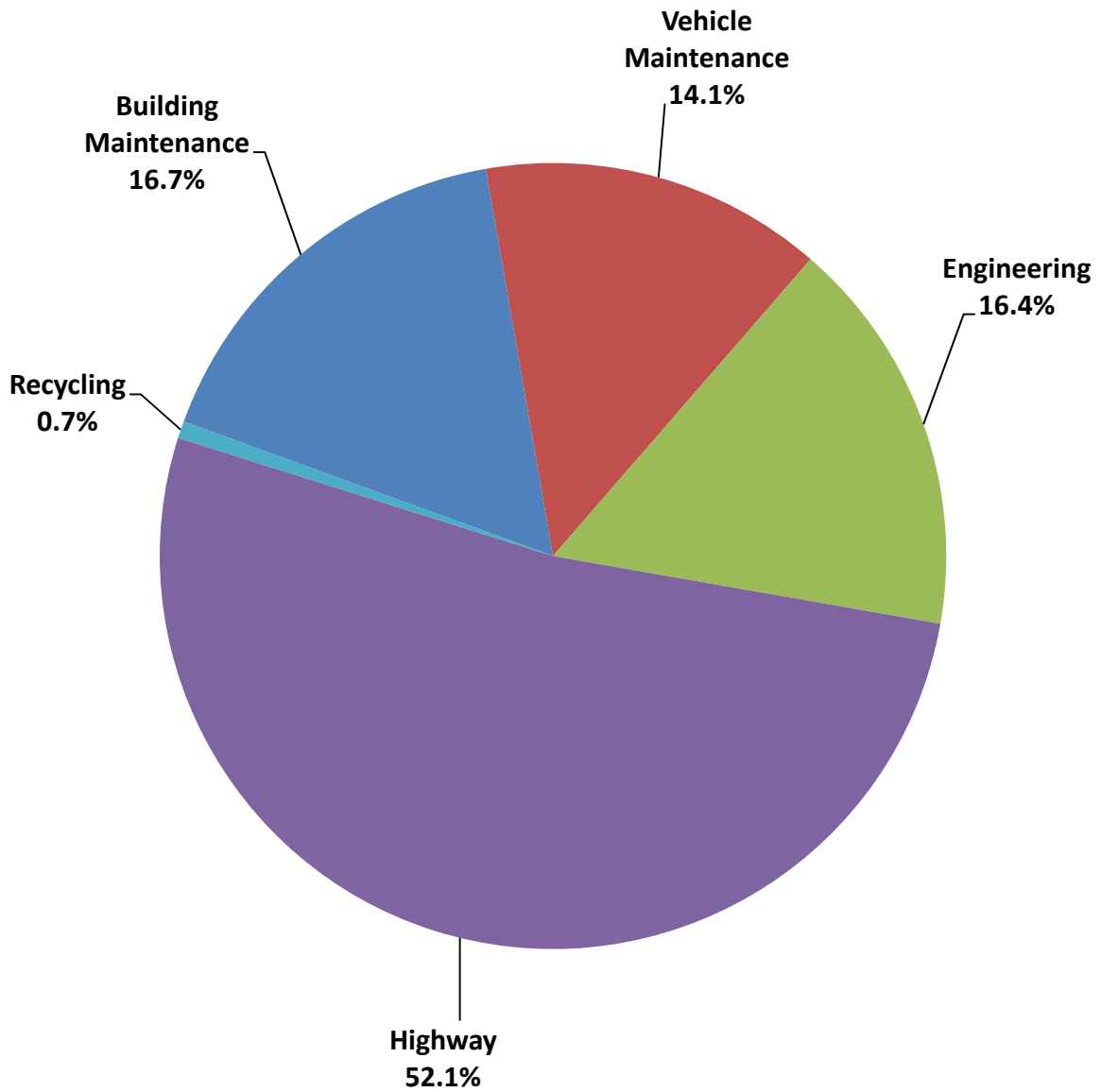
Engineering

Highway

Recycling/Landfill

# CITY OF MEQUON

## 2019 Public Works Expenditures Budget Percentages by Department



# Building Maintenance

## Program Description

The Buildings Division manages the infrastructure of the City as it relates to public building maintenance. This includes energy conservation projects related to gas and electricity, exterior/interior maintenance, street light maintenance, data, phone and electrical cable projects exterior winter maintenance activities, and management of all contract-related building maintenance.

## 2018 Accomplishments

- Managed former fleet/sewer division facility site including Wells site cleanup and security before turnover to Spur 16.
- Worked with EMG Engineering on a comprehensive assessment of seven City facilities.
- Finished DPW combined facility project.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Work Orders</b>	4,123	3,872	3,000	2,800	3,500
<b>Number of City Facilities</b>	14	13	13	11	11
<b>Facilities with Janitorial Service</b>	4	4	3	4	4
<b>Street Lights Repaired</b>	47	31	23	22	22
<b>Pool Open %</b>	100%	100%	100%	100%	100%
<b>Capital Projects Administered</b>	3	1	3	0	0

## 2019 Objectives

- Continue to provide cost effective building maintenance and monitor utilities.
- Continue city-wide energy audit and implement several upgrades.
- Implement facility study and complete one to two of the recommendations depending on available funding.
- Continue to update building maintenance schedules and train staff.

## Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
<b>Building Superintendent</b>	1.00	0.00	1.00
<b>Building Foreman</b>	1.00	1.00	0.00
<b>Park &amp; Building Maintenance Worker</b>	2.00	2.00	2.00
<b>Custodian PT</b>	1.00	1.00	1.00

## Proposed 2019 Budget

**\$623,327**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised		Percent Change
				Budget	2019 Adopted	
<b>326 Building Maintenance</b>		637,278.34	614,241.63	614,849.00	623,327.00	1.4%
<b>70 SALARIES</b>						
110326 670101	Salaries	177,685.22	166,107.75	194,205.00	210,099.00	8.2%
110326 670104	Vacation	-	-	-	-	0.0%
110326 670105	Sick Pay	-	-	-	-	0.0%
110326 670106	Comp Time	2,247.34	1,178.00	-	-	0.0%
110326 670201	OverTime	468.32	2,787.25	3,000.00	3,000.00	0.0%
110326 670204	Paid Time Off	22,381.15	17,353.61	-	-	0.0%
110326 670205	Medical Leave	-	-	-	-	0.0%
110326 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>202,782.03</b>	<b>187,426.61</b>	<b>197,205.00</b>	<b>213,099.00</b>	<b>8.1%</b>
<b>73 FRINGE BENEFITS</b>						
110326 673101	Social Security	14,389.21	13,884.73	14,031.00	15,782.00	12.5%
110326 673102	Retirement	12,642.00	12,557.84	13,012.00	13,762.00	5.8%
110326 673103	Worker's Comp Insurance	11,042.82	5,930.12	5,289.00	7,248.00	37.0%
110326 673104	Unemployment Compensation	-	2,254.59	-	-	0.0%
110326 673201	Health Insurance	64,417.92	29,937.81	54,982.00	28,304.00	-48.5%
110326 673202	Dental Insurance	1,791.19	1,396.13	2,385.00	1,367.00	-42.7%
110326 673203	Life Insurance	1,077.16	1,070.44	914.00	957.00	4.7%
110326 673204	Long Term Disability	979.30	550.20	750.00	1,081.00	44.1%
<b>Total</b>		<b>106,339.60</b>	<b>67,581.86</b>	<b>91,363.00</b>	<b>68,501.00</b>	<b>-25.0%</b>
<b>75 OTHER STAFF COSTS</b>						
110326 675101	Uniforms & Clothing	862.50	882.00	1,035.00	1,035.00	0.0%
<b>Total</b>		<b>862.50</b>	<b>882.00</b>	<b>1,035.00</b>	<b>1,035.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110326 680201	Janitor Supp-City Bldgs	6,010.24	10,250.65	11,000.00	11,000.00	0.0%
110326 680202	Janitor Supp-Safety Bld	1,826.80	46.60	-	-	0.0%

110326 680203	Janitor Supp-DPW Bldgs	1,234.55	110.90	-	-	0.0%
110326 680302	Work Supp-City Bldgs	5,084.09	8,718.99	9,000.00	9,000.00	0.0%
110326 680303	Work Supp-Safety Bldg	3,095.62	8,975.00	6,500.00	6,500.00	0.0%
110326 680304	Work Supp-DPW Bldgs	1,803.17	4,413.85	3,000.00	3,000.00	0.0%
110326 680501	Memberships	-	-	-	-	0.0%
110326 680503	Books & Periodicals	-	-	-	-	0.0%
110326 680504	Telephone services	2,115.97	3,341.24	3,000.00	3,000.00	0.0%
110326 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>21,170.44</b>	<b>35,857.23</b>	<b>32,500.00</b>	<b>32,500.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110326 683201	Contracted Services - General	40,154.50	55,850.95	41,054.00	47,800.00	16.4%
110326 683401	Liability Insurance	-	-	-	-	0.0%
110326 683402	Auto Insurance	2,624.10	2,682.39	2,692.00	2,692.00	0.0%
110326 683501	Training/Conferences	40.00	-	-	-	0.0%
<b>Total</b>		<b>42,818.60</b>	<b>58,533.34</b>	<b>43,746.00</b>	<b>50,492.00</b>	<b>15.4%</b>
<b>86 FACILITY &amp; PLANT</b>						
110326 686101	Electric - City Hall	42,619.86	41,792.55	44,000.00	44,000.00	0.0%
110326 686102	Electric - Safety Bldg	61,959.07	58,773.24	64,500.00	64,500.00	0.0%
110326 686103	Electric - E.S. Firehouse	18,850.99	18,909.75	19,500.00	19,500.00	0.0%
110326 686104	Electric - 6330 W Mequon	-	-	-	-	0.0%
110326 686105	Electric - Green Bay Shop	932.19	759.78	-	-	0.0%
110326 686106	Electric - Highway Bldg	34,713.18	36,760.73	28,250.00	38,500.00	36.3%
110326 686107	Electric - 6300 W Mequon	7,014.25	-	-	-	0.0%
110326 686112	Electric - Logemann Ctr.	1,355.05	622.62	700.00	-	-100.0%
110326 686150	Electric - Sirens	-	-	-	-	0.0%
110326 686201	Gas-City Hall	7,936.25	7,126.90	8,500.00	9,400.00	10.6%
110326 686202	Gas-Safety Bldg	19,403.95	22,300.78	20,500.00	21,000.00	2.4%
110326 686203	Gas-E.S. Firehouse	2,921.88	3,356.62	3,750.00	3,500.00	-6.7%
110326 686204	Gas-6330 W Mequon Rd	-	-	-	-	0.0%
110326 686205	Gas-6300 W Mequon Rd	4,573.10	-	-	-	0.0%
110326 686206	Gas-Green Bay Shop	2,603.26	1,928.05	-	-	0.0%
110326 686207	Gas-Highway Bldg	19,678.93	16,819.30	21,000.00	19,000.00	-9.5%
110326 686212	Gas-Logemann Ctr	(515.36)	90.13	-	-	0.0%
110326 686301	Sewer-City Hall	832.24	868.80	900.00	900.00	0.0%

110326 686302	Sewer-Safety Bldg	1,338.47	1,772.35	1,500.00	1,500.00	0.0%
110326 686308	Sewer-Logemann Ctr.	34.80	472.90	-	-	0.0%
110326 686401	Water-City Hall	1,806.59	1,801.34	1,900.00	1,900.00	0.0%
110326 686402	Water-Safety Bldg	2,846.60	3,134.56	3,000.00	3,000.00	0.0%
110326 686408	Water-Logemann Ctr.	345.15	472.59	-	-	0.0%
110326 686501	M & R - City Bldgs	12,747.62	14,455.74	8,000.00	8,000.00	0.0%
110326 686502	M & R - Safety Bldg	12,294.74	24,880.22	17,000.00	17,000.00	0.0%
110326 686503	M & R - DPW Bldgs	6,110.38	6,232.02	5,000.00	5,000.00	0.0%
110326 686504	M & R Logemen Center	-	-	-	-	0.0%
110326 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>262,403.19</b>	<b>263,330.97</b>	<b>248,000.00</b>	<b>256,700.00</b>	<b>3.5%</b>
<b>88 EQUIPMENT / LEASES</b>						
110326 680401	Equip / Small Tools	901.98	629.62	1,000.00	1,000.00	0.0%
110326 688120	Rentals	-	-	-	-	0.0%
<b>Total</b>		<b>901.98</b>	<b>629.62</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>



# Fleet Maintenance

## Program Description

The Fleet Maintenance Division manages the infrastructure of the City as it relates to vehicle and equipment for Police, Fire, Ambulance, Water, Sewer, and Public Works.

## 2018 Accomplishments

- Provided cost effective vehicle and equipment repairs for all divisions/departments. Completed an estimated 800-850 repairs and preventive maintenance services, not including unrecorded repairs.
- Purchased a replacement highway section patrol plow truck and a 60” rotary excavator mower. Also replaced the City’s walk-behind paint striper and one-ton truck damaged during a traffic accident.
- Worked with Mercury Associates Inc. to complete a municipal fleet assessment.
- Worked with the Human Resource Division to replace a retiring mechanic.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Equipment in Fleet</b>	340+	340+	340+	340+	340+
<b>Repair Operations</b>	1,068	850	950	900-1,000	950-1,050

## 2019 Objectives

- Provide cost effective vehicle and equipment repairs for all divisions/departments.
- Implement an on-line work order system to improve informational feedback to all users.
- Manage the DPW equipment replacement fund within the 2019 budget appropriation.
- Utilize resources to estimate fuel usage and prices. For 2019, Public Works expects to use about 12,500 gallons of unleaded gasoline, and about 35,000 gallons of clear diesel fuel, based on yearly averages. Budget is based on estimate of \$2.58 per gallon for unleaded and \$2.87 for diesel fuel using the US Energy Information Administration outlook. Staff will investigate fuel saving strategies to minimize the effect of rising fuel costs.

## Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
<b>Chief Mechanic</b>	1.00	1.00	0.00
<b>Mechanic</b>	2.00	2.00	2.00
<b>Fleet Superintendent</b>	0.00	0.00	1.00

### Estimated 2019 Revenue

None

### Adopted 2019 Budget

\$525,796



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised		Percent Change
				Budget	2019 Adopted	
<b>355 Fleet Services</b>		515,795.75	517,912.44	510,012.00	525,796.00	3.1%
<b>70 SALARIES</b>						
110355 670101	Salaries	168,842.07	153,071.31	192,331.00	185,466.00	-3.6%
110355 670104	Vacation	-	8,588.82	-	-	0.0%
110355 670105	Sick Pay	-	-	-	-	0.0%
110355 670106	Comp Time	-	22.98	-	-	0.0%
110355 670201	OverTime	2,788.58	6,793.81	3,200.00	3,000.00	-6.3%
110355 670204	Paid Time Off	21,499.70	22,534.56	-	-	0.0%
110355 670205	Medical Leave	-	-	-	-	0.0%
110355 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>193,130.35</b>	<b>191,011.48</b>	<b>195,531.00</b>	<b>188,466.00</b>	<b>-3.6%</b>
<b>73 FRINGE BENEFITS</b>						
110355 673101	Social Security	13,902.58	13,374.28	13,775.00	13,697.00	-0.6%
110355 673102	Retirement	13,198.86	10,644.31	12,887.00	12,148.00	-5.7%
110355 673103	Worker's Comp Insurance	7,573.50	7,439.28	6,635.00	6,688.00	0.8%
110355 673104	Unemployment Compensation	-	-	-	-	0.0%
110355 673201	Health Insurance	71,064.86	67,643.82	68,592.00	62,333.00	-9.1%
110355 673202	Dental Insurance	2,035.92	1,187.62	2,036.00	1,018.00	-50.0%
110355 673203	Life Insurance	768.35	496.22	751.00	257.00	-65.8%
110355 673204	Long Term Disability	1,120.43	689.91	1,150.00	782.00	-32.0%
<b>Total</b>		<b>109,664.50</b>	<b>101,475.44</b>	<b>105,826.00</b>	<b>96,923.00</b>	<b>-8.4%</b>
<b>75 OTHER STAFF COSTS</b>						
110355 675101	Uniforms & Clothing	1,035.00	840.50	1,035.00	1,035.00	0.0%
110355 675102	Tool Allowance	450.00	337.50	450.00	450.00	0.0%
<b>Total</b>		<b>1,485.00</b>	<b>1,178.00</b>	<b>1,485.00</b>	<b>1,485.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110355 680101	Office Supplies	304.93	459.01	300.00	300.00	0.0%

110355 680301	Work Supplies	75,853.04	79,403.23	77,000.00	77,000.00	0.0%
110355 680402	Motor Fuels & Lubricant	112,335.42	120,495.78	111,228.00	142,930.00	28.5%
110355 680504	Telephone services	93.95	157.54	100.00	150.00	50.0%
110355 680505	Postage	-	-	-	-	0.0%
<b>Total</b>		<b>188,587.34</b>	<b>200,515.56</b>	<b>188,628.00</b>	<b>220,380.00</b>	<b>16.8%</b>
<b>83 PURCHASED SERVICES</b>						
110355 683402	Auto Insurance	1,968.86	2,034.71	2,042.00	2,042.00	0.0%
<b>Total</b>		<b>1,968.86</b>	<b>2,034.71</b>	<b>2,042.00</b>	<b>2,042.00</b>	<b>0.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110355 686303	Sewer - DPW bldgs	497.56	459.48	-	-	0.0%
110355 686403	Water - DPW bldgs	776.38	482.91	-	-	0.0%
110355 686550	M & R	16,701.77	18,228.58	14,000.00	14,000.00	0.0%
<b>Total</b>		<b>17,975.71</b>	<b>19,170.97</b>	<b>14,000.00</b>	<b>14,000.00</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110355 680401	Equip / Small tools	2,983.99	2,526.28	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>2,983.99</b>	<b>2,526.28</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.0%</b>

# Engineering

## Program Description

The Engineering Division administers all consultant and construction contracts, and associated studies/analysis for city capital improvement, infrastructure, and facility projects. The Division also administers and maintains the City’s transportation improvement plan program and annual road evaluation and improvement program. Additionally, staff also manages the City’s storm water management plan, including compliance with the WDNR NR216 permit, MMSD Chapter 13 and other applicable State and Federal requirements. Staff regularly provides Plan Commission support and developer plan consulting, reviews, and construction inspections. Lastly, the Division provides local drainage inspection and consulting services to residents, manages city infrastructure mapping and asset tracking, and provides land and building improvement consulting and reviews.

## 2018 Accomplishments

- Managed the design, implementation, and/or construction of approximately \$0.8 million in roadway maintenance and road reconstruction efforts on Donges Bay Road. New roads were installed in the Enclave at Mequon Preserve Subdivision. Continued locating infrastructure with the Department’s GPS equipment.
- Attended a plan review meeting for STH 57 (Cedarburg Road), attended an intergovernmental planning meeting for improvements at Wausaukee Road and Freistadt Road and attended a public information meeting for bridge deck maintenance at Highland Road.
- Continued to work towards resolution of top priority project within the City’s Drainage Capital Improvement Program. An inventory of the location and condition of existing roadway culverts progressed to approximately 35% completion.

## Key Performance Indicators

Activity	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Projected	Budgeted
<b>Development Plan Reviews</b>	50	37	30	50	40
<b>Right-of-way Permits issued</b>	169	167	248	170	170
<b>Fill Permits Issued</b>	22	17	8	15	15
<b>Erosion Control Permits Inspected</b>	18	24	15	20	20
<b>Pond Certifications</b>	44	31	63	88	60
<b>Drainage Concerns Inspected</b>	61	42	34	70	50
<b>Publicly Bid Projects</b>	11	7	0	2	3
<b>Drainage Projects (Designed)</b>	75	0	17	30	30
<b>ROADS</b>					
<b>Miles of Subdivision Roads</b>	141.51	141.51	142.59	143.09	143.09

<b>Miles of Arterial Roads</b>	68.33	68.33	68.33	68.33	69.00
<b>Miles of Road Crack Sealed</b>	36.38	67.35	26.85	53.00	50.00
<b>Miles of Road GSB-88 Sealed</b>	8.59	22.40	21.05	12.50	20.00
<b>Miles of Roads Milled/Wedge Overlay</b>	5.90	4.15	0.47	0.56	0.60
<b>Miles of Road Pulverized &amp; Paved</b>	5.88	5.06	6.82	1.0	5.0
<b>Percentage of Roadways Inspected</b>	100%	100%	100%	100%	100%

### 2019 Objectives

- Provide active input and support to MMSD for incorporation/compliance with the 2050 Facilities Plan and participation with the various related subcommittees and programs. Input includes but is not limited to anticipated sewage on a yearly basis.
- Continue to collect and update City infrastructure data and incorporate into GIS. For 2019, complete the City's storm sewer and any additional infrastructure added throughout the year.
- Continue to administer the City's drainage policy and initiate policy change recommendations. Continue to inventory at least 20% of the location and condition of the City's culvert network to identify immediate and future drainage needs.

### Staffing for 2019

<b>Positions (FTE)</b>	<b>2017 Actual</b>	<b>2018 Projected</b>	<b>2019 Budgeted</b>
<b>DPW/City Engineer</b>	0.50	0.50	0.50
<b>Deputy Director of Engineering</b>	1.00	0.00	0.00
<b>Assistant City Engineer</b>	0.00	1.00	1.00
<b>Deputy DPW/Asst City Engineer</b>	1.00	0.00	0.00
<b>Engineering Services Manager</b>	1.00	0.00	0.00
<b>Engineering Tech. I</b>	1.00	1.00	1.00
<b>Engineering Tech. II Field</b>	1.00	1.00	1.00
<b>Engineering Tech. II Admin</b>	1.00	0.75	1.00
<b>Administrative Secretary</b>	1.00	1.00	1.00
<b>Summer Interns</b>	2.00	2.00	2.00

#### **Estimated 2019 Revenue**

**\$70,441**

#### **Adopted 2019 Budget**

**\$611,160**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised		Percent Change
				Budget	2019 Adopted	
<b>358 Engineering</b>		599,373.90	661,046.24	613,344.00	611,160.00	-0.4%
<b>70 SALARIES</b>						
110358 670101	Salaries	297,875.17	297,375.31	373,062.00	370,829.00	-0.6%
110358 670104	Vacation	-	-	-	-	0.0%
110358 670105	Sick Pay	-	-	-	-	0.0%
110358 670106	Comp Time	11.19	-	-	-	0.0%
110358 670201	OverTime	1,545.50	270.00	1,000.00	1,000.00	0.0%
110358 670204	Paid Time Off	39,466.05	43,474.77	-	-	0.0%
110358 670205	Medical Leave	5,661.30	-	-	-	0.0%
110358 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>344,559.21</b>	<b>341,120.08</b>	<b>374,062.00</b>	<b>371,829.00</b>	<b>-0.6%</b>
<b>73 FRINGE BENEFITS</b>						
110358 673101	Social Security	25,019.56	24,451.86	27,109.00	26,759.00	-1.3%
110358 673102	Retirement	22,547.51	22,108.14	24,575.00	23,871.00	-2.9%
110358 673103	Worker's Comp Insurance	14,576.52	21,118.78	12,418.00	10,998.00	-11.4%
110358 673104	Unemployment Compensation	-	-	-	-	0.0%
110358 673201	Health Insurance	81,111.44	72,178.58	78,982.00	84,682.00	7.2%
110358 673202	Dental Insurance	2,936.54	2,772.12	2,929.00	2,580.00	-11.9%
110358 673203	Life Insurance	1,262.76	1,429.82	1,242.00	1,270.00	2.3%
110358 673204	Long Term Disability	2,699.02	1,899.62	3,150.00	2,139.00	-32.1%
<b>Total</b>		<b>150,153.35</b>	<b>145,958.92</b>	<b>150,405.00</b>	<b>152,299.00</b>	<b>1.3%</b>
<b>75 OTHER STAFF COSTS</b>						
110358 675101	Uniforms & Clothing	1,035.00	690.00	1,035.00	690.00	-33.3%
<b>Total</b>		<b>1,035.00</b>	<b>690.00</b>	<b>1,035.00</b>	<b>690.00</b>	<b>-33.3%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110358 680101	Office Supplies	301.66	231.55	750.00	750.00	0.0%
110358 680103	Office Supp- Copier Equ	-	-	-	-	0.0%

110358 680301	Work Supplies-Admin	818.84	93.61	750.00	750.00	0.0%
110358 680501	Memberships	700.00	720.00	700.00	700.00	0.0%
110358 680502	Printing/Publications	-	-	-	-	0.0%
110358 680503	Books & Periodicals	-	-	-	-	0.0%
110358 680504	Telephone services	2,037.70	2,166.94	2,400.00	2,400.00	0.0%
110358 680505	Postage	903.52	856.75	800.00	800.00	0.0%
<b>Total</b>		<b>4,761.72</b>	<b>4,068.85</b>	<b>5,400.00</b>	<b>5,400.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110358 683101	Consultants - General	12,181.79	10,683.33	11,000.00	11,000.00	0.0%
110358 683102	Consultants - Plan Comm Suprt	69,903.95	133,174.43	50,000.00	50,000.00	0.0%
110358 683201	Contracted Services - General	9,014.05	7,781.25	10,000.00	10,000.00	0.0%
110358 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110358 683402	Auto Insurance	2,886.40	2,931.49	2,942.00	2,942.00	0.0%
110358 683501	Training/Conferences	733.31	2,053.42	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>94,719.50</b>	<b>156,623.92</b>	<b>76,442.00</b>	<b>76,442.00</b>	<b>0.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110358 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110358 680401	Equip / Small Tools	469.00	8,584.47	500.00	500.00	0.0%
110358 688101	Photocopiers	3,676.12	4,000.00	5,500.00	4,000.00	-27.3%
<b>Total</b>		<b>4,145.12</b>	<b>12,584.47</b>	<b>6,000.00</b>	<b>4,500.00</b>	<b>-25.0%</b>

# Highway

## Program Description

The Highway Division manages the infrastructure of the City as it relates to roadways and drainage system maintenance. All related sanitary sewer maintenance is covered in a separate City budget.

## 2018 Accomplishments

- Maintained safe service levels for winter snowplowing and road maintenance to meet all conditions. Multiple DPW divisions contributed to snow control operations through inter-divisional cooperation during 27 snow events throughout the year.
- Completed 22 of 42 projects within the major & secondary drainage CIP.
- Completed 57 of 85 Highway Division projects.
- Completed 18 of 32 cross road culvert replacements.
- Completed the Donges Bay Road drainage improvement project.
- Completed 90% of drainage work on Cedarburg Road in advance of planned 2019 project.
- Shoulder graded 35 miles along main roads within the City.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Driveway Culverts Installed</b>	47	33	40	30	30
<b>Catch Basins Inspected</b>	10	30	50	150	150
<b>Snow Events</b>	34	38	12	27	30
<b>Tree Removals</b>	1,530	1,800	1,800	3,200	3,200
<b>Tree Plantings</b>	100	250	250	250	350
<b>Tree Pruned</b>	500	500	350	250	250
<b>Christmas Tree Chipping</b>	1,251	1,200	1,200	1,240	1,240

## 2019 Objectives

- Continue Urban Forestry Management Plan, evaluate effectiveness of Emerald Ash Borer action plan and implement EAB tree replacement program with a goal of 100% effectiveness depending on funding.
- Complete at least 10% of the remaining Highway Division projects. Continue implementation of pre-wetting and anti-icing efforts in advance of anticipated snow removal events, as part of a larger effort towards ensuring safer road conditions and reducing the City's salt usage.



### Staffing for 2019

<b>Positions (FTE)</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>
<b>Director of Public Works/City Engineer</b>	0.50	0.50	0.50
<b>Deputy Director of Public Works</b>	0.00	0.00	1.00
<b>Administrative Secretary</b>	1.00	1.00	0.50
<b>Director of Parks and Operations</b>	0.50	0.50	0.00
<b>Equipment Operations Foreman</b>	1.00	0.00	0.00
<b>Highway Superintendent</b>	0.00	1.00	1.00
<b>Highway Section Foreman</b>	4.00	4.00	4.00
<b>Highway Equipment Operator-Heavy</b>	3.00	3.00	3.00
<b>Heavy Equipment Operator-Regular</b>	1.00	1.00	1.00
<b>Highway Worker</b>	4.00	4.00	1.00
<b>Summer Seasonal</b>	5.00	5.00	5.00

**Estimated 2019 Revenue**

**\$50,650**

**Adopted 2019 Budget**

**\$1,943,104**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised		Percent Change
				Budget	2019 Adopted	
<b>359 Highway</b>		2,122,598.88	1,885,699.02	1,968,100.00	1,943,104.00	-1.3%
<b>70 SALARIES</b>						
110359 670101	Salaries	850,304.25	783,834.21	907,509.00	926,482.00	2.1%
110359 670104	Vacation	-	-	-	-	0.0%
110359 670105	Sick Pay	-	-	-	-	0.0%
110359 670106	Comp Time	29,377.21	23,339.49	-	-	0.0%
110359 670201	OverTime	27,088.46	38,903.16	48,000.00	48,000.00	0.0%
110359 670204	Paid Time Off	78,186.68	65,006.40	-	-	0.0%
110359 670205	Medical Leave	4,993.80	185.04	-	-	0.0%
110359 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>989,950.40</b>	<b>911,268.30</b>	<b>955,509.00</b>	<b>974,482.00</b>	<b>2.0%</b>
<b>73 FRINGE BENEFITS</b>						
110359 673101	Social Security	70,924.35	63,478.15	65,119.00	70,998.00	9.0%
110359 673102	Retirement	63,107.04	56,355.37	60,803.00	58,483.00	-3.8%
110359 673103	Worker's Comp Insurance	39,012.45	34,518.93	30,787.00	30,684.00	-0.3%
110359 673104	Unemployment Compensation	-	-	-	-	0.0%
110359 673201	Health Insurance	339,665.77	218,036.76	256,673.00	209,587.00	-18.3%
110359 673202	Dental Insurance	9,001.12	8,259.29	9,365.00	8,361.00	-10.7%
110359 673203	Life Insurance	2,768.60	2,659.05	2,553.00	2,205.00	-13.6%
110359 673204	Long Term Disability	5,494.33	3,303.19	6,000.00	5,088.00	-15.2%
<b>Total</b>		<b>529,973.66</b>	<b>386,610.74</b>	<b>431,300.00</b>	<b>385,406.00</b>	<b>-10.6%</b>
<b>75 OTHER STAFF COSTS</b>						
110359 675101	Uniforms & Clothing	5,573.25	5,401.00	5,175.00	5,175.00	0.0%
<b>Total</b>		<b>5,573.25</b>	<b>5,401.00</b>	<b>5,175.00</b>	<b>5,175.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110359 680101	Office Supplies	706.87	964.53	800.00	800.00	0.0%
110359 680103	Office Supp- Copier Equ	-	-	-	-	0.0%

110359 680301	Work Supplies-Admin	1,275.69	1,334.02	750.00	750.00	0.0%
110359 680320	Work Supp-Snow & Ice	234,128.14	226,147.08	250,000.00	250,000.00	0.0%
110359 680321	Work Supp-Street Maint	56,614.09	59,872.53	55,000.00	55,000.00	0.0%
110359 680322	Work Supp-Signs/Stripin	59,033.18	35,375.96	35,000.00	35,000.00	0.0%
110359 680323	Work Supp-Culverts	31,714.76	29,978.38	30,000.00	30,000.00	0.0%
110359 680324	Work Supp-Blvd	-	-	-	-	0.0%
110359 680351	Work Supplies-Forestry	3,480.81	3,398.00	3,500.00	3,500.00	0.0%
110359 680501	Memberships	80.00	80.00	250.00	250.00	0.0%
110359 680502	Printing/Publications	-	-	-	-	0.0%
110359 680503	Books & Periodicals	-	-	-	-	0.0%
110359 680504	Telephone services	879.54	3,051.91	1,500.00	3,200.00	113.3%
110359 680505	Postage	128.16	97.80	100.00	100.00	0.0%
<b>Total</b>		<b>388,041.24</b>	<b>360,300.21</b>	<b>376,900.00</b>	<b>378,600.00</b>	<b>0.5%</b>
<b>83 PURCHASED SERVICES</b>						
110359 683101	Consultants - General	-	-	-	-	0.0%
110359 683201	Contracted Services - General	20,853.06	43,709.87	29,424.00	29,424.00	0.0%
110359 683202	Contracted Services - Maint.	12,719.08	4,874.60	16,000.00	17,000.00	6.3%
110359 683402	Auto Insurance	30,336.36	31,429.34	31,542.00	31,542.00	0.0%
110359 683501	Training/Conferences	1,310.00	1,312.17	1,400.00	1,400.00	0.0%
<b>Total</b>		<b>65,218.50</b>	<b>81,325.98</b>	<b>78,366.00</b>	<b>79,366.00</b>	<b>1.3%</b>
<b>86 FACILITY &amp; PLANT</b>						
110359 686115	Electric - Street Lights	104,414.30	101,632.31	105,000.00	105,000.00	0.0%
110359 686303	Sewer - DPW bldgs	711.10	2,177.23	1,500.00	2,425.00	61.7%
110359 686403	Water - DPW bldgs	3,936.10	4,552.24	4,000.00	4,000.00	0.0%
110359 686550	M & R	31,239.02	16,857.53	6,700.00	6,700.00	0.0%
<b>Total</b>		<b>140,300.52</b>	<b>125,219.31</b>	<b>117,200.00</b>	<b>118,125.00</b>	<b>0.8%</b>
<b>88 EQUIPMENT / LEASES</b>						
110359 680401	Equip / Small Tools	995.95	12,858.14	1,200.00	1,200.00	0.0%
110359 688101	Photocopiers	2,156.12	2,640.00	1,700.00	-	-100.0%
110359 688110	Other Leased Equipment	-	-	-	-	0.0%
110359 688120	Rentals	389.24	75.34	750.00	750.00	0.0%
<b>Total</b>		<b>3,541.31</b>	<b>15,573.48</b>	<b>3,650.00</b>	<b>1,950.00</b>	<b>-46.6%</b>

# Recycling

## Program Description

The City operates the brush and waste site on Bonniwell Road and a public building recycling program in its public buildings to further the community's commitment to environmental sustainability and satisfy DNR requirements.

The brush site is staffed primarily by a part-time worker with Spring/Summer hours from 7:30 a.m. to 7:00 p.m. on Wednesdays and 8:00 a.m. to 4:00 p.m. on Saturdays. Fall hours are 8:00 a.m. to 4:00 p.m. on Wednesdays and Saturdays. No changes are anticipated for 2019. As illustrated below, annual permit revenues exceed out-of-pocket expenses.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Brush Permits Issued</b>	1,600	1,555	1,490	1,500	1,500

## Staffing for 2019

Positions (FTE)	2017 Actual	2018 Budget	2019 Budgeted
<b>Recycling Landfill Attendant (PT)</b>	0.50	0.50	0.50

**Estimated 2019 Revenue**

**\$39,000**

**Adopted 2019 Budget**

**\$25,880**



<h2 style="margin: 0;">City of Mequon</h2> <h3 style="margin: 0;">2019 Budgetary Comparisons</h3>
---

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
<b>368 Recycling</b>						
		28,003.52	26,294.61	22,256.00	25,880.00	16.3%
<b>70 SALARIES</b>						
110368 670101	Salaries	6,927.76	6,506.50	5,720.00	5,834.00	2.0%
110368 670201	Overtime	693.42	281.99	-	500.00	0.0%
<b>Total</b>		<b>7,621.18</b>	<b>6,788.49</b>	<b>5,720.00</b>	<b>6,334.00</b>	<b>10.7%</b>
<b>73 FRINGE BENEFITS</b>						
110368 673101	Social Security	576.71	518.81	438.00	447.00	2.1%
110368 673102	Retirement	70.93	18.89	-	-	0.0%
110368 673103	Worker's Comp Insurance	227.81	222.00	198.00	199.00	0.5%
110368 673104	Unemployment Compensation	-	-	-	-	0.0%
110368 673201	Health Insurance	489.89	44.42	-	-	0.0%
<b>Total</b>		<b>1,365.34</b>	<b>804.12</b>	<b>636.00</b>	<b>646.00</b>	<b>1.6%</b>
<b>83 PURCHASED SERVICES</b>						
110368 683201	Contracted Services - General	18,225.00	17,700.00	15,000.00	18,000.00	20.0%
110368 683702	Miscellaneous Services	-	-	-	-	0.0%
<b>Total</b>		<b>18,225.00</b>	<b>17,700.00</b>	<b>15,000.00</b>	<b>18,000.00</b>	<b>20.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110368 688120	Rentals	792.00	1,002.00	900.00	900.00	0.0%
<b>Total</b>		<b>792.00</b>	<b>1,002.00</b>	<b>900.00</b>	<b>900.00</b>	<b>0.0%</b>

# Community Enrichment

Swimming Pool

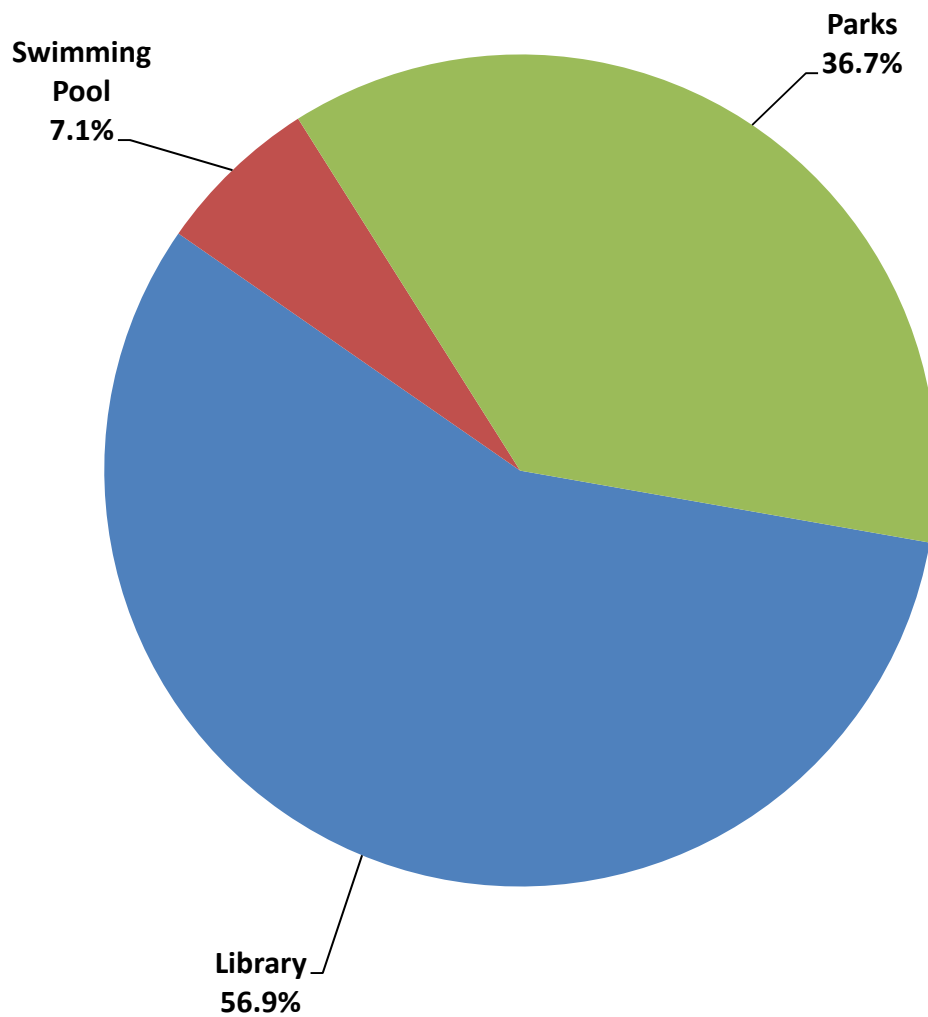
Parks

Cemetery

Library Services

# CITY OF MEQUON

## 2019 Community Enrichment Expenditures Budget Percentages by Department



# Swimming Pool

## Program Description

This budget provides all funds necessary for the operation of the city pool to include labor, supplies and utilities.

## 2018 Accomplishments

- Provided general maintenance of pool facility and monitored operations.
- Assisted with a facility condition assessment to evaluate deferred maintenance and long term capital needs.

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budgeted
Attendance	10,701	12,943	9,735	10,928	10,500
Mequon Family Passes Sold	223	245	274	254	260
Family Super Passes Sold	155	173	213	208	210

## 2019 Objectives

- Provide general maintenance of pool facility and monitor operations.
- Continue working collaboratively with the cities of Cedarburg, Grafton and Port Washington on administering the Super Pass program which allows admission of all four community pool facilities.

### Estimated 2019 Revenue

**\$68,200**

### Proposed 2019 Budget

**\$118,027**





## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
472 Swimming Pool		113,907.99	121,077.87	117,843.00	118,027.00	0.2%
<b>70 SALARIES</b>						
110472 670101	Salaries	54,729.81	61,590.40	62,000.00	60,000.00	-3.2%
110472 670201	OverTime	169.78	160.78	-	-	0.0%
<b>Total</b>		<b>54,899.59</b>	<b>61,751.18</b>	<b>62,000.00</b>	<b>60,000.00</b>	<b>-3.2%</b>
<b>73 FRINGE BENEFITS</b>						
110472 673101	Social Security	4,199.82	4,724.00	4,743.00	4,590.00	-3.2%
110472 673103	Worker's Comp Insurance	2,351.90	2,410.62	2,150.00	1,987.00	-7.6%
<b>Total</b>		<b>6,551.72</b>	<b>7,134.62</b>	<b>6,893.00</b>	<b>6,577.00</b>	<b>-4.6%</b>
<b>75 OTHER STAFF COSTS</b>						
110472 675101	Uniforms & Clothing	981.90	854.42	1,000.00	1,000.00	0.0%
<b>Total</b>		<b>981.90</b>	<b>854.42</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110472 680301	Work Supplies-Admin	10,755.09	8,885.40	10,000.00	10,000.00	0.0%
<b>Total</b>		<b>10,755.09</b>	<b>8,885.40</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110472 683201	Contracted Services - General	8,921.16	8,893.29	9,000.00	9,000.00	0.0%
<b>Total</b>		<b>8,921.16</b>	<b>8,893.29</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>0.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110472 686150	Electric - Other	11,367.68	10,034.14	10,500.00	10,500.00	0.0%
110472 686250	Gas-Other	7,182.56	6,457.62	7,100.00	7,100.00	0.0%
110472 686305	Sewer - Pool	428.24	413.14	600.00	600.00	0.0%
110472 686405	Water - Pool	8,816.09	13,791.03	6,500.00	9,000.00	38.5%
110472 686550	M & R	3,641.00	2,576.70	4,000.00	4,000.00	0.0%
<b>Total</b>		<b>31,435.57</b>	<b>33,272.63</b>	<b>28,700.00</b>	<b>31,200.00</b>	<b>8.7%</b>
<b>88 EQUIPMENT / LEASES</b>						
110472 680401	Equip / Small Tools	362.96	286.33	250.00	250.00	0.0%
<b>Total</b>		<b>362.96</b>	<b>286.33</b>	<b>250.00</b>	<b>250.00</b>	<b>0.0%</b>

# Parks

## Program Description

The Parks Division is responsible for all City park maintenance, exterior maintenance for all City buildings, the Forestry Program, median maintenance and Interurban Trail maintenance. With assistance from the Park Board, improvements to the park system are implemented. The Parks Department is also responsible for scheduling events and rentals, collecting fees, and the coordination of stewardship groups and athletic organizations.

## 2018 Accomplishments

- Continued to work with civic and sports groups to upgrade facilities, including installation of a new scoreboard at Lemke Park.
- Replaced three aerators at Rotary pond.
- Administered a project to replace the holding tank at the Rotary Park Pavilion.
- Initiated removal and replacement of median plantings along Mequon Road.
- Assist with the construction of a pergola and kayak rack at Garrison’s Glen.
- Worked with the Sewer Division to modify activity and access at Katherine Kearney Park, in connection with the East Trunk Sewer Project.

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Ball Fields</b>	10	11	11	11	11
<b>Athletic Fields</b>	17	17	17	17	17
<b>Playgrounds</b>	6	6	6	6	6
<b>Shelters</b>	4	4	4	4	5
<b>Piers</b>	2	2	2	2	2
<b>Turf Acres Maintained</b>	170	170	170	170	170
<b>- Hard Surface Trail Miles</b>	6	6	6	6	6.5
<b>- Gravel/Chip Trail Miles</b>	7.5	7.5	9.5	9.5	9.5

## 2019 Objectives

- Work with sports and civic groups to support improvements to facilities and continue to support efforts to improve Rennie Field and pavilions through donations.
- Inventory building maintenance projects, upgrades and park improvements identified in the Comprehensive Park, Recreation and Open Space Plan.
- Update the Comprehensive Park, Recreation & Open Space plan.
- Install a new roof, fascia, and gutters at Reuter Pavilion.
- Provide division support to the new parking lot and Gateway feature projects within the Mequon civic campus.

## Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
<b>Parks Director</b>	0.50	0.50	0.00
<b>Parks and Forestry Superintendent</b>	0.00	0.00	1.00
<b>Parks Maintenance Worker</b>	2.00	2.00	2.00
<b>Highway/Parks Maintenance Workers</b>	1.00	5.00	5.00
<b>City Forester</b>	1.00	0.00	0.00
<b>Weekend Seasonal</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	0.40	0.50	0.50

**Estimated 2019 Revenue**  
**\$47,000**

**Proposed 2019 Budget**  
**\$678,276**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
<b>474 Parks</b>		589,556.94	598,178.38	591,835.00	678,276.00	14.6%
<b>70 SALARIES</b>						
110474 670101	Salaries	308,631.78	308,459.79	323,255.00	367,175.00	13.6%
110474 670106	Comp Time	10,431.13	7,792.64	-	-	0.0%
110474 670201	OverTime	2,424.67	7,339.79	4,000.00	4,000.00	0.0%
110474 670204	Paid Time Off	18,267.37	19,647.64	-	-	0.0%
110474 670205	Medical Leave	455.86	-	-	-	0.0%
<b>Total</b>		<b>340,210.81</b>	<b>343,239.86</b>	<b>327,255.00</b>	<b>371,175.00</b>	<b>13.4%</b>
<b>73 FRINGE BENEFITS</b>						
110474 673101	Social Security	24,380.17	26,990.82	23,052.00	26,966.00	17.0%
110474 673102	Retirement	21,005.04	23,697.02	21,658.00	21,850.00	0.9%
110474 673103	Worker's Comp Insurance	11,826.05	11,609.09	10,354.00	9,353.00	-9.7%
110474 673104	Unemployment Compensation	-	-	-	-	0.0%
110474 673201	Health Insurance	114,029.33	101,890.36	112,142.00	101,546.00	-9.4%
110474 673202	Dental Insurance	2,176.16	1,830.25	2,386.00	1,877.00	-21.3%
110474 673203	Life Insurance	966.75	797.45	1,046.00	644.00	-38.4%
110474 673204	Long Term Disability	1,576.42	1,075.88	1,600.00	1,848.00	15.5%
<b>Total</b>		<b>175,959.92</b>	<b>167,890.87</b>	<b>172,238.00</b>	<b>164,084.00</b>	<b>-4.7%</b>
<b>75 OTHER STAFF COSTS</b>						
110474 675101	Uniforms & Clothing	1,035.00	1,035.00	1,440.00	1,380.00	-4.2%
<b>Total</b>		<b>1,035.00</b>	<b>1,035.00</b>	<b>1,440.00</b>	<b>1,380.00</b>	<b>-4.2%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110474 680101	Office Supplies	62.12	203.51	350.00	350.00	0.0%
110474 680204	Janitor Supplies-Parks	2,524.67	2,863.23	3,000.00	3,000.00	0.0%
110474 680301	Project Supplies	6,022.36	9,141.85	10,000.00	10,000.00	0.0%
110474 680324	Work Supp-Blvd	595.24	1,220.41	3,000.00	3,000.00	0.0%
110474 680340	Work Supp-Rotary Park	4,534.47	4,610.96	5,000.00	5,000.00	0.0%

110474 680341	Work Supp-City Hall	1,343.15	2,083.02	4,000.00	4,000.00	0.0%
110474 680342	Work Supplies-River Barn	3,162.83	2,191.73	4,000.00	4,000.00	0.0%
110474 680343	Work Supplies-Lemke	1,813.90	2,496.76	3,000.00	3,000.00	0.0%
110474 680344	Work Supp-Garrisons Gle	-	285.63	500.00	500.00	0.0%
110474 680345	Work Supp-Settlers Park	-	1,367.14	2,000.00	2,000.00	0.0%
110474 680501	Memberships	300.00	150.00	450.00	450.00	0.0%
110474 680504	Telephone services	1,483.18	889.35	1,000.00	1,000.00	0.0%
110474 680505	Postage	330.49	338.88	400.00	400.00	0.0%
<b>Total</b>		<b>22,172.41</b>	<b>27,842.47</b>	<b>36,700.00</b>	<b>36,700.00</b>	<b>0.0%</b>
<b>83 PURCHASED SERVICES</b>						
110474 683101	Consultants - General	-	-	-	50,000.00	0.0%
110474 683201	Contracted Services - General	3,610.52	3,640.00	3,510.00	3,565.00	1.6%
110474 683202	Contracted Services - Maint.	25,169.95	24,423.79	24,000.00	25,180.00	4.9%
110474 683402	Auto Insurance	4,461.28	4,525.78	4,542.00	4,542.00	0.0%
110474 683501	Training/Conferences	220.00	604.00	600.00	600.00	0.0%
<b>Total</b>		<b>33,461.75</b>	<b>33,193.57</b>	<b>32,652.00</b>	<b>83,887.00</b>	<b>156.9%</b>
<b>86 FACILITY &amp; PLANT</b>						
110474 686121	Electric - Rotary Park	6,722.10	7,604.87	7,500.00	7,500.00	0.0%
110474 686122	Electric-River Barn	1,354.39	1,617.59	1,500.00	1,500.00	0.0%
110474 686124	Electric - Lemke Park	305.40	498.80	500.00	500.00	0.0%
110474 686150	Electric - Batzler	264.06	332.87	300.00	300.00	0.0%
110474 686221	Gas-Rotary Park	718.33	853.02	1,000.00	1,000.00	0.0%
110474 686222	Gas-River Barn Park	673.58	801.55	700.00	800.00	14.3%
110474 686306	Sewer - Parks	372.44	242.29	1,350.00	750.00	-44.4%
110474 686406	Water - Parks	-	-	-	-	0.0%
110474 686550	M & R	3,842.74	10,184.11	5,000.00	5,000.00	0.0%
<b>Total</b>		<b>14,253.04</b>	<b>22,135.10</b>	<b>17,850.00</b>	<b>17,350.00</b>	<b>-2.8%</b>
<b>88 EQUIPMENT / LEASES</b>						
110474 680401	Equip / Small Tools	454.01	939.51	1,200.00	1,200.00	0.0%
110474 688120	Rentals	2,010.00	1,902.00	2,500.00	2,500.00	0.0%
<b>Total</b>		<b>2,464.01</b>	<b>2,841.51</b>	<b>3,700.00</b>	<b>3,700.00</b>	<b>0.0%</b>



<h2 style="margin: 0;">City of Mequon</h2> <h3 style="margin: 0;">2019 Budgetary Comparisons</h3>
---

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
<b>477 Cemetery</b>		6,925.60	-	1,500.00	-	-100.0%
<b>70 SALARIES</b>						
110477 670101	Salaries	400.00	-	600.00	-	-100.0%
110477 670201	OverTime	-	-	200.00	-	-100.0%
<b>Total</b>		<b>400.00</b>	<b>-</b>	<b>800.00</b>	<b>-</b>	<b>-100.0%</b>
<b>73 FRINGE BENEFITS</b>						
110477 673101	Social Security	30.60	-	60.00	-	-100.0%
<b>Total</b>		<b>30.60</b>	<b>-</b>	<b>60.00</b>	<b>-</b>	<b>-100.0%</b>
<b>86 FACILITY &amp; PLANT</b>						
110477 686550	M & R - Other	6,495.00	-	640.00	-	-100.0%
<b>Total</b>		<b>6,495.00</b>	<b>-</b>	<b>640.00</b>	<b>-</b>	<b>-100.0%</b>



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
<b>471 Library Services - Grant</b>		1,048,929.00	1,049,000.00	1,049,000.00	1,050,000.00	0.1%
<b>83 PURCHASED SERVICES</b>						
110471 683801	Library Support Grant	1,048,929.00	1,049,000.00	1,049,000.00	1,050,000.00	0.1%
110471 683802	Library Support Grant	-	-	-	-	0.0%
<b>Total</b>		<b>1,048,929.00</b>	<b>1,049,000.00</b>	<b>1,049,000.00</b>	<b>1,050,000.00</b>	<b>0.1%</b>

# Community Development

Planning Division



# Community Development: Planning Division

## Program Description

The Department of Community Development Planning Division is responsible for policy analysis, long range planning, current development review, zoning code administration, economic development, landmarks administration, zoning code enforcement, geographic information systems (GIS), census/demographic coordination and general information processing relative to development and redevelopment within the community.

## 2018 Accomplishments

- Advise and coordinate the development approval process and policy analysis by managing multiple stakeholder interests. Examples of some of the 2018 development projects include new medical offices on Port Washington Road, renovation and expansion of the Clark gas station, reconstruction of Charter Manufacturing Co. and the development of 76,000 square feet within Corporate Parkway Business Park. Staff assisted Concordia University of WI with two new expansion projects for academic space and the redevelopment of commercial sites located between PNC and Starbucks on Port Washington Road. As part of Town Center efforts, the master planning and concept plan approval for the 17 acre Foxtown Town Center project is complete as well as 50,000 square feet of new office space and the expansion of Spectrum Investment Advisors. A number of residential projects have been completed on infill sites throughout the city such as Riverland Estates, Ranch Court, the city's Green Bay Road site as well as completion of the final phases for the Enclave of Mequon Preserve and the Highlands located in Central Growth.
- Served as staff liaison to the Common Council, Planning Commission, Economic Development Board, Gateway Committee, Landmarks Commission, JETZCO Committee and Board of Appeals providing accurate information to enable these boards to make sound judgements in their rulings.
- Implementation of the Economic Development Board's work program objectives by coordinating business visitations with seven industrial businesses and hosting an Open House as part of October's manufacturing month.
- Implementation of Town Center planning initiatives through education and promotion of the opportunities with developers, property owners and other interested stakeholders.
- Successfully advised, coordinated and negotiated terms for the purchase and redevelopment of the City-owned site on Green Bay Road.
- Successfully negotiated terms for the approval of Spur 16, including construction management for the major redevelopment project in Town Center, generating over \$30M new increment for the TID.
- Successfully negotiated terms of a new redevelopment project in Town Center with a potential of \$50M new increment.
- Amended the Town Center TID Project Plan that meets State statutes, authorizes the continued use of incentives and the ability to finance new public improvement projects.
- Developed the design of the Town Center Gateway feature with an ad hoc committee.
- Coordinated efforts for the new City Hall Parking Lot and revised a partnership with Lokre Development.
- Hired and trained new Inspector and Enforcement Officer

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>CSM/Land splits</b>	10	5	10	13	12
<b>Conditional Use Exceptions</b>	11	9	11	12	10
<b>Land Use</b>	3	4	7	7	6
<b>Plats</b>	6	10	4	8	7
<b>Developer Conferences<sup>1</sup></b>	18,000	18,000	18,000	18,000	18,000
<b>Plan Commission Meetings</b>	8	11	12	11	11
<b>Special Sessions</b>	0	0	0	0	1
<b>Development Agreements</b>	3	6	3	5	4
<b>Landscape Plan</b>	0	8	3	6	7
<b>Rezoning recommendations</b>	7	12	16	10	8
<b>Consultation</b>	3	3	4	3	4
<b>Minor Requests</b>	13	15	17	10	14
<b>Concept Plan</b>	3	3	3	5	4
<b>Building/Site Plan Reviews</b>	11	17	15	28	20
<b>Open Space Plans</b>	2	2	1	2	3
<b>Master Sign Plan Approval</b>	3	2	6	7	5
<b>Sign Permits</b>	50	41	50	45	45

### 2019 Objectives

- Manage and advise multiple stakeholders throughout the process for development proposals and policy analysis.
- Continue progress of Town Center development including public and private investment and evaluate additional measures to ensure success of district.
- Continue to improve economic tools, community outreach and service to stakeholders to achieve a high level of citizen satisfaction.

### Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
<b>Community Development Director</b>	1.00	1.00	1.00
<b>Assistant Community Development Director</b>	1.00	1.00	1.00
<b>Planner I</b>	1.00	1.00	1.00
<b>Administrative Secretary</b>	.50	.50	.50

#### Estimated 2019 Revenue

**\$81,000**

#### Adopted 2019 Budget

**\$433,438**

<sup>1</sup> Includes unscheduled one-on-one contacts on phone, email and at counter



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised		Percent Change
				Budget	2019 Adopted	
<b>578 Planning (Community Development)</b>						
		420,814.74	410,368.42	428,070.00	433,438.00	1.3%
<b>70 SALARIES</b>						
110578 670101	Salaries	254,888.31	248,828.39	283,205.00	289,980.00	2.4%
110578 670104	Vacation	-	-	-	-	0.0%
110578 670105	Sick Pay	-	-	-	-	0.0%
110578 670106	Comp Time	649.13	621.98	-	-	0.0%
110578 670201	OverTime	-	-	-	-	0.0%
110578 670204	Paid Time Off	31,824.97	31,122.46	-	-	0.0%
110578 670205	Medical Leave	-	-	-	-	0.0%
110578 670301	Longevity	-	-	-	-	0.0%
<b>Total</b>		<b>287,362.41</b>	<b>280,572.83</b>	<b>283,205.00</b>	<b>289,980.00</b>	<b>2.4%</b>
<b>73 FRINGE BENEFITS</b>						
110578 673101	Social Security	21,169.28	20,675.99	20,774.00	21,348.00	2.8%
110578 673102	Retirement	18,069.79	18,798.33	18,974.00	18,993.00	0.1%
110578 673103	Worker's Comp Insurance	803.65	534.82	477.00	465.00	-2.5%
110578 673104	Unemployment Compensation	7,832.22	-	-	-	0.0%
110578 673201	Health Insurance	52,256.38	52,422.52	53,831.00	51,186.00	-4.9%
110578 673202	Dental Insurance	2,006.83	1,951.09	2,036.00	2,036.00	0.0%
110578 673203	Life Insurance	444.94	600.26	538.00	569.00	5.8%
110578 673204	Long Term Disability	1,527.01	1,032.41	1,600.00	1,591.00	-0.6%
<b>Total</b>		<b>104,110.10</b>	<b>96,015.42</b>	<b>98,230.00</b>	<b>96,188.00</b>	<b>-2.1%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
110578 680101	Office Supplies	1,416.29	1,057.34	1,500.00	1,500.00	0.0%
110578 680103	Office Supp- Copier Equ	-	-	-	-	0.0%
110578 680501	Memberships	2,756.00	1,433.00	1,665.00	1,665.00	0.0%
110578 680502	Printing/Publications	2,773.46	1,963.16	2,500.00	2,500.00	0.0%
110578 680503	Books & Periodicals	95.14	870.80	1,045.00	1,045.00	0.0%

110578 680504	Telephone services	275.93	935.81	600.00	960.00	60.0%
110578 680505	Postage	3,216.50	4,260.72	4,200.00	4,200.00	0.0%
<b>Total</b>		<b>10,533.32</b>	<b>10,520.83</b>	<b>11,510.00</b>	<b>11,870.00</b>	<b>3.1%</b>
<b>83 PURCHASED SERVICES</b>						
110578 683101	Consultants - General	6,135.44	-	7,500.00	7,500.00	0.0%
110578 683102	Consultants - Plan Comm Suprt	1,673.20	3,285.00	3,000.00	3,000.00	0.0%
110578 683201	Contracted Services - General	6,410.00	16,511.04	20,000.00	20,000.00	0.0%
110578 683202	Contracted Services - Maint.	-	-	-	-	0.0%
110578 683211	Communications-Cable TV	3,300.00	2,750.00	3,025.00	3,300.00	9.1%
110578 683501	Training/Conferences	1,290.27	713.30	1,600.00	1,600.00	0.0%
<b>Total</b>		<b>18,808.91</b>	<b>23,259.34</b>	<b>35,125.00</b>	<b>35,400.00</b>	<b>0.8%</b>
<b>86 FACILITY &amp; PLANT</b>						
110578 686550	M & R	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>88 EQUIPMENT / LEASES</b>						
110578 688101	Photocopiers	-	-	-	-	0.0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

# Utilities

Sewer Utility

Water Utility

# Sewer Utility

## Program Description

The City of Mequon’s sewer utility manages, maintains and operates all of the City’s sanitary sewer mains, 23 lift stations, manholes and siphons. Monitors, manages and operates the City’s sanitary sewer system including compliance with CMOM and CMAR requirements and other applicable State and Federal requirements.

## 2018 Accomplishments

- Began construction of the East Trunk Sewer and is projected to remain on schedule to achieve the contract milestone of bringing the sewer online in spring 2019 at Zedler Lane and Port Washington Road. Work continued to evaluate the East Growth Area sanitary sewer service area extension and conducting outreach with stakeholders.
- Finalized a Private Property Inflow and Infiltration project in the Shoreland Drive and Lake Shore Drive and Corey Lane areas.

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Number of Manholes Inspected</b>	726	625	700	725	725
<b>Cure-In-Place Manhole Seals</b>	96	81	81	80	80
<b>Manhole Grouting Inspection</b>	47	43	51	50	50
<b>Small Diameter Mainline Rehab (ft)</b>	1,650	1,990	1,170	14,000	2,000
<b>Large Diameter Mainline Rehab (ft)</b>	300	0	2,840	0	3,000
<b>Televised mainline sewer (ft)</b>	6,580	38,974	65,960	50,000	50,000
<b>Rodded mainline sewer (ft)</b>	0	5,629	7,359	2,500	5000
<b>Jetted mainline sewer (ft)</b>	230,760	111,056	149,892	150,000	150,000

## 2019 Objectives

- Continue construction of the East Trunk Sewer project from Zedler Lane going north in Port Washington Road to Donges Bay Road.
- Continue with Cedarburg Road sanitary sewer rehabilitation from Sherwood Drive to Donges Bay Road.
- Finalize design for flow equalization in Cedarburg Road ahead of STH 57 resurfacing.
- Replace the sanitary force main crossing Canadian National Railroad from lift station Q on County Line Road.
- Install new back-up generators at multiple lift stations.
- Continue with PPII projects at areas near lift stations F, H and E.
- Complete force main cleaning operations.
- Continue the City’s 5-year sewer maintenance cycle with jetting, rodding and TV inspection of identified sewer mainlines

### Staffing for 2019

Positions (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Budget
<b>Deputy Director of Utilities</b>	0.5	0.5	0.5	0.5
<b>Engineering Field Coordinator</b>	0.0	0.75	0.75	0.75
<b>Utility Accountant</b>	0.0	0.5	0.5	0.5
<b>Utility Clerk</b>	0.25	0.25	0.25	0.25
<b>Sewer Superintendent</b>	1.00	1.00	1.00	1.00
<b>Sewer Maintenance Foreman</b>	1.00	1.00	1.00	1.00
<b>Sewer Equipment Operator</b>	1.00	1.00	1.00	1.00
<b>Sewer Maintenance Worker</b>	3.00	3.00	3.00	3.00

**Estimated 2019 Revenue**

**\$11,440,928**

**Adopted 2019 Budget**

**\$10,860,114**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
<b>669 Sewer Operations</b>						
<b>55 SPECIAL ASSESSMENTS</b>						
610669 455102	Special Assessment Rev	56,164.64	35,500.00	6,056.00	30,000.00	395.4%
610669 455103	S/A Interest	21,238.80	5,186.00	2,000.00	5,000.00	150.0%
<b>Total</b>		<b>77,403.44</b>	<b>40,686.00</b>	<b>8,056.00</b>	<b>35,000.00</b>	<b>334.5%</b>
<b>58 OTHER REVENUE</b>						
610669 458203	Amort - Bond Premium	79,713.96	4,484.00	4,484.00	57,450.00	1181.2%
610669 458301	PILOT Revenue	42,385.98	46,966.00	46,000.00	47,000.00	2.2%
<b>Total</b>		<b>122,099.94</b>	<b>51,450.00</b>	<b>50,484.00</b>	<b>104,450.00</b>	<b>106.9%</b>
<b>59 INVESTMENT REVENUE</b>						
610669 459101	Interest-Investments	11,378.25	26,000.00	20,000.00	28,000.00	40.0%
<b>Total</b>		<b>11,378.25</b>	<b>26,000.00</b>	<b>20,000.00</b>	<b>28,000.00</b>	<b>40.0%</b>
<b>60 SEWER OPERATING</b>						
610669 460201	Residential-Measured	747,785.23	786,000.00	750,000.00	820,000.00	9.3%
610669 460203	Commercial-Measured	892,819.98	1,085,000.00	1,140,000.00	1,125,000.00	-1.3%
610669 460205	Residential-Flat Rate	1,313,927.57	1,333,925.00	1,331,000.00	1,350,000.00	1.4%
610669 460206	Tax Exempt Capital Fees	248,864.43	315,000.00	275,000.00	315,000.00	14.5%
610669 460208	Misc Operating Revenue	17,030.34	18,000.00	12,000.00	10,000.00	-16.7%
<b>Total</b>		<b>3,220,427.55</b>	<b>3,537,925.00</b>	<b>3,508,000.00</b>	<b>3,620,000.00</b>	<b>3.2%</b>
<b>61 SEWER - NON OPERATING</b>						
610669 461101	Sewer Property Tax	7,226,437.00	7,405,627.00	7,406,174.00	7,644,478.00	3.2%
<b>Total</b>		<b>7,226,437.00</b>	<b>7,405,627.00</b>	<b>7,406,174.00</b>	<b>7,644,478.00</b>	<b>3.2%</b>
<b>63 SEWER - OTHER OPERATING</b>						
610669 463701	Late Penalty Revenue	7,783.67	8,300.00	10,000.00	9,000.00	-10.0%
<b>Total</b>		<b>7,783.67</b>	<b>8,300.00</b>	<b>10,000.00</b>	<b>9,000.00</b>	<b>-10.0%</b>
<b>TOTAL REVENUES</b>		<b>10,665,529.85</b>	<b>11,069,988.00</b>	<b>11,002,714.00</b>	<b>11,440,928.00</b>	<b>4.0%</b>



<b>70 SALARIES</b>						
610669 670101	Salaries	400,058.97	444,844.00	468,380.00	487,041.00	4.0%
610669 670106	Comp Time	13,396.05	9,500.00	15,000.00	15,000.00	0.0%
610669 670201	OverTime	4,937.59	9,000.00	10,000.00	10,000.00	0.0%
610669 670202	Stand By Pay	19,450.45	13,800.00	18,000.00	18,000.00	0.0%
610669 670401	Municipal Support Services	118,854.35	120,000.00	100,000.00	120,000.00	20.0%
<b>Total</b>		<b>556,697.41</b>	<b>597,144.00</b>	<b>611,380.00</b>	<b>650,041.00</b>	<b>6.3%</b>
<b>73 FRINGE BENEFITS</b>						
610669 673101	Social Security	35,622.71	33,865.00	37,727.00	34,851.00	-7.6%
610669 673102	Retirement	32,608.36	31,706.00	33,599.00	31,903.00	-5.0%
610669 673103	Worker's Comp Insurance	20,645.82	18,205.00	16,237.00	14,416.00	-11.2%
610669 673201	Health Insurance	151,556.28	132,000.00	149,539.00	136,776.00	-8.5%
610669 673202	Dental Insurance	5,989.20	5,400.00	6,105.00	5,471.00	-10.4%
610669 673203	Life Insurance	1,206.49	1,345.00	1,290.00	1,507.00	16.8%
610669 673204	Long Term Disability	2,478.80	2,320.00	2,425.00	2,425.00	0.0%
<b>Total</b>		<b>250,107.66</b>	<b>224,841.00</b>	<b>246,922.00</b>	<b>227,349.00</b>	<b>-7.9%</b>
<b>75 OTHER STAFF COSTS</b>						
610669 675101	Uniforms & Clothing	1,985.75	2,070.00	2,070.00	2,070.00	0.0%
<b>Total</b>		<b>1,985.75</b>	<b>2,070.00</b>	<b>2,070.00</b>	<b>2,070.00</b>	<b>0.0%</b>
<b>80 MATERIALS &amp; SUPPLIES</b>						
610669 680101	Office Supplies	505.39	1,000.00	2,400.00	1,000.00	-58.3%
610669 680301	Work Supplies-Admin	18,389.26	16,929.00	15,000.00	17,000.00	13.3%
610669 680402	Motor Fuels & Lubricant	10,377.95	12,902.00	20,000.00	15,000.00	-25.0%
610669 680504	Telephone services	1,987.75	2,154.00	2,300.00	2,300.00	0.0%
610669 680505	Postage	12,219.26	16,133.00	19,000.00	13,000.00	-31.6%
<b>Total</b>		<b>43,479.61</b>	<b>49,118.00</b>	<b>58,700.00</b>	<b>48,300.00</b>	<b>-17.7%</b>
<b>83 PURCHASED SERVICES</b>						
610669 683101	Consultants - General	24,095.33	19,726.00	20,000.00	20,000.00	0.0%
610669 683201	Contracted Services - General	26,490.85	21,166.00	21,300.00	23,300.00	9.4%
610669 683202	Contracted Services - Maint.	7,686.57	8,475.00	8,500.00	8,500.00	0.0%
610669 683401	Liability Insurance	18,648.93	18,500.00	22,000.00	19,000.00	-13.6%
610669 683402	Auto Insurance	4,222.15	4,277.00	4,300.00	4,300.00	0.0%
610669 683501	Training/Conferences	1,751.94	3,850.00	4,000.00	4,000.00	0.0%
610669 683702	Miscellaneous Services	-	-	-	-	0.0%

<b>Total</b>		<b>82,895.77</b>	<b>75,994.00</b>	<b>80,100.00</b>	<b>79,100.00</b>	<b>-1.2%</b>
<b>88 EQUIPMENT/LEASES</b>						
610669 688120	Rentals	57,142.00	57,150.00	10,000.00	58,000.00	480.0%
<b>Total</b>		<b>57,142.00</b>	<b>57,150.00</b>	<b>10,000.00</b>	<b>58,000.00</b>	<b>480.0%</b>
<b>95 OPERATING EXPENSES</b>						
610669 695102	Power/Fuel - Pumping Stations	90,334.71	84,559.00	100,000.00	100,000.00	0.0%
610669 695103	System Rehabilitation	141,479.77	132,500.00	132,500.00	135,000.00	1.9%
610669 695104	TV Equipment	7,681.44	3,699.00	3,500.00	4,000.00	14.3%
610669 695105	System Repairs	56,196.47	50,000.00	50,000.00	50,000.00	0.0%
610669 695108	Sewage Treatment-O & M	1,239,985.25	1,370,000.00	1,390,000.00	1,395,000.00	0.4%
610669 695109	Sewage Treatment-Capita	5,745,807.00	5,699,750.00	5,689,259.00	5,946,489.00	4.5%
610669 695111	Transportation	5,171.79	5,000.00	5,000.00	5,000.00	0.0%
610669 695114	Equip Replacement	10,468.86	5,000.00	5,000.00	5,000.00	0.0%
610669 695201	Transfer to Capital Reserve	1,000,000.00	1,040,000.00	1,040,000.00	720,000.00	-30.8%
<b>Total</b>		<b>8,297,125.29</b>	<b>8,390,508.00</b>	<b>8,415,259.00</b>	<b>8,360,489.00</b>	<b>-0.7%</b>
<b>96 NON-OPERATING EXPENSES</b>						
610669 696101	Depreciation	782,745.10	775,000.00	775,000.00	825,000.00	6.5%
610669 696501	Interest-Bonds	35,213.64	466,488.00	100,984.00	609,765.00	503.8%
<b>Total</b>		<b>817,958.74</b>	<b>1,241,488.00</b>	<b>875,984.00</b>	<b>1,434,765.00</b>	<b>63.8%</b>
<b>TOTAL EXPENSES</b>		<b>10,107,392.23</b>	<b>10,638,313.00</b>	<b>10,300,415.00</b>	<b>10,860,114.00</b>	<b>5.4%</b>
<b>SEWER OPERATIONS NET SURPLUS (LOSS)</b>		<b>558,137.62</b>	<b>431,675.00</b>	<b>702,299.00</b>	<b>580,814.00</b>	<b>-17.3%</b>

# Water Utility

## Program Description

The City of Mequon's water utility manages, maintains and operates the City's water system including 3 meter stations, 2 pressure reducing stations, 1 booster station, 2 reservoirs, 1 water tower, hydrants, and services. Monitors, maintains and operates the public drinking water system including compliance with WDNR and PSC's requirements and other applicable State and Federal requirements. Provides guidance and proposals to developers and city staff for water main extensions and system improvements for any/all new development projects in the water franchise areas.

## 2018 Accomplishments

- Flushed and lubricated 569 hydrants in the system and exercised 900 main line valves.
- Added roughly 1 mile of water main in various parts of the utility.
- Completed water main extension projects at Concordia University (757 feet of main, 1 commercial customer), Spur 16 (1,498 feet of main, 5 commercial services), and The Enclave Phase III (1,434 feet of main, 16 services).

## Key Performance Indicators

Activity	2015 Actual	2016 Actual	2017 Actual	2018 Projected	2019 Budgeted
<b>Total Water Main Lineal Footage</b>	504,259	510,211	515,109	518,000	525,000
<b>Number of Customers</b>	4,274	4,461	4,465	4,510	4,580
<b>Non-Revenue Water (000's Gallons)</b>	9,469	10,199	5,857	15,000	15,000
<b>% Non-Revenue Water</b>	16%	4%	9%	7%	7%
<b>Max Water Use Day (000's)</b>	1,700	2,349	1,490	2,500	2,600

## 2019 Objectives

- Abandon the old ground storage reservoir for Mequon Business Park 1.
- Analyze current condition of water tower and develop plan to bring back into use.
- Continue to Loop the system to improve overall water quality and redundancy, and improve the fire flow characteristics of the system.

## Staffing for 2019

Positions (FTE)	2017 Actual	2018 Actual	2019 Budget
<b>Utility Accountant</b>	0.5	0.5	0.25
<b>Utility Clerk</b>	0.25	0.25	0.25

### Estimated 2019 Revenue

**\$3,591,745**

### Adopted 2019 Budget

**\$2,695,530**



## City of Mequon 2019 Budgetary Comparisons

Accounts	Description	2017 Actuals	2018 Actuals	2018 Revised Budget	2019 Adopted	Percent Change
<b>679 Water Operations</b>						
<b>SALES OF WATER</b>						
620679 462401	Metered Residential Sales	1,162,126.35	1,166,061.73	1,359,000.00	1,200,000.00	-11.7%
620679 462402	Metered Commercial Sales	358,836.20	470,498.10	535,000.00	485,000.00	-9.3%
620679 462403	Metered Industrial Sales	-	-	-	-	0.0%
620679 462404	Metered Public Authority Sales	10,842.98	15,672.50	7,000.00	10,500.00	50.0%
620679 462405	Metered Multi-Family sales	118,020.07	117,770.48	130,000.00	130,000.00	0.0%
620679 462406	Metered Irrigation Sales	78,303.36	54,490.15	86,000.00	70,000.00	-18.6%
620679 462411	Residential Service Charge	546,776.51	554,246.16	607,350.00	558,500.00	-8.0%
620679 462412	Commercial Service Charge	89,712.46	93,122.12	99,000.00	93,000.00	-6.1%
620679 462413	Industrial Service Charge	-	-	-	-	0.0%
620679 462414	Public Authority Service Chrg	5,046.30	5,002.37	5,510.00	5,080.00	-7.8%
620679 462415	Multi Family Service Charge	16,874.54	17,289.63	18,600.00	18,800.00	1.1%
620679 462416	Irrigation Service Charge	12,730.46	13,053.33	13,700.00	12,800.00	-6.6%
620679 462462	Private Fire Protection	38,644.02	41,737.58	46,121.00	43,400.00	-5.9%
620679 462463	Public Fire Protection	707,499.23	721,445.32	785,524.00	726,000.00	-7.6%
620679 462465	Other Sales of Water	-	-	-	-	0.0%
<b>Total</b>		<b>3,145,412.48</b>	<b>3,270,389.47</b>	<b>3,692,805.00</b>	<b>3,353,080.00</b>	<b>-9.2%</b>
<b>WATER - OTHER OPERATING REVENUE</b>						
620679 463701	Late Penalty Revenue	5,777.80	7,000.00	5,000.00	7,000.00	40.0%
620679 463702	Tax Certification Fees	5,271.55	1,500.00	700.00	1,500.00	114.3%
620679 463772	Water Rents / Cell Leases	85,412.90	66,990.00	66,990.00	67,000.00	0.0%
620679 463774	Water Other Customer Rev	9,314.82	2,442.00	3,500.00	3,000.00	-14.3%
<b>Total</b>		<b>105,777.07</b>	<b>77,932.00</b>	<b>76,190.00</b>	<b>78,500.00</b>	<b>3.0%</b>
<b>WATER - NON OPERATING REVENUES</b>						
620679 455102	Special Assessment Rev	-	-	-	-	0.0%
620679 455103	S/A Interest	-	-	-	-	0.0%

620679 458201	Long Term Debt Prclds	-	-	-	-	0.0%
620679 458203	Amort - Bond Premium	43,912.70	87,170.00	8,515.00	87,170.00	923.7%
620679 458302	Prior Years Expense	-	-	-	-	0.0%
620679 458303	Revenue Reduction	-	-	-	-	0.0%
620679 458501	Other Grants / Donations	-	-	-	-	0.0%
620679 459101	Interest-Investments	19,290.94	39,000.00	15,000.00	42,000.00	180.0%
620679 459102	Proceeds - Capital Lease	-	-	-	-	0.0%
620679 464421	Misc Non-Operating Income	1,480.69	7,373.00	1,000.00	5,000.00	400.0%
620679 465421	Capital Contributions	10,432.70	31,050.00	-	25,995.00	0.0%
<b>Total</b>		<b>75,117.03</b>	<b>164,593.00</b>	<b>24,515.00</b>	<b>160,165.00</b>	<b>553.3%</b>
<b>TOTAL REVENUES</b>		<b>3,326,306.58</b>	<b>3,512,914.47</b>	<b>3,793,510.00</b>	<b>3,591,745.00</b>	<b>-5.3%</b>

<b>SOURCE OF SUPPLY EXPENSES</b>						
<b>Total</b>		<b>767,375.00</b>	<b>780,412.00</b>	<b>901,252.00</b>	<b>870,000.00</b>	<b>-3.5%</b>
<b>PUMPING EXPENSES</b>						
<b>Total</b>		<b>14,186.00</b>	<b>16,218.00</b>	<b>15,000.00</b>	<b>16,440.00</b>	<b>9.6%</b>
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>						
<b>Total</b>		<b>423,051.00</b>	<b>454,815.00</b>	<b>465,419.00</b>	<b>515,559.00</b>	<b>10.8%</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>						
<b>Total</b>		<b>91,496.00</b>	<b>57,127.00</b>	<b>63,376.00</b>	<b>143,821.00</b>	<b>126.9%</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>						
<b>Total</b>		<b>124,798.00</b>	<b>73,096.00</b>	<b>165,943.00</b>	<b>145,360.00</b>	<b>-12.4%</b>
<b>NON OPERATING EXPENSE</b>						
620679 696121	MF Depreciation Expense	559,056.00	575,000.00	575,000.00	575,000.00	0.0%
620679 696204	Amortization-Bond Discount	-	-	-	-	0.0%
620679 696401	Principal-Bonds	-	-	-	-	0.0%
620679 696501	Interest-Bonds	478,288.00	461,017.00	461,017.00	428,350.00	-7.1%
620679 696502	Water Debt Service	198,216.00	875.00	500.00	1,000.00	100.0%
<b>Total</b>		<b>1,235,560.00</b>	<b>1,036,892.00</b>	<b>1,036,517.00</b>	<b>1,004,350.00</b>	<b>-3.1%</b>
<b>TOTAL EXPENSES</b>		<b>2,656,466.00</b>	<b>2,418,560.00</b>	<b>2,647,507.00</b>	<b>2,695,530.00</b>	<b>1.8%</b>
<b>WATER OPERATIONS NET SURPLUS (LOSS)</b>		<b>669,840.58</b>	<b>1,094,354.47</b>	<b>1,146,003.00</b>	<b>896,215.00</b>	<b>-21.8%</b>

\*\*\*\*\* In 2018, the Mequon Water Utility became a class AB utility. Under WI Public Service Commission regulation, this required a more detailed set of accounts than what was used in the past. Due to this change, the specific expense accounts are not allocated in the same way causing the 2019 budget to lose the comparability for the 2017 year. In order to more accurately show the changes in the operating expenses, both sets of accounts were totaled in the different operating categories.

# Glossary

This budget document contains a variety of terminology that may not be commonly understood outside of public accounting and governmental organizations. This glossary has been prepared to assist the reader in understanding these terms when reviewing this budget.

**ACCRUAL ACCOUNTING** – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of the related cash flow.

**APPROPRIATION** – A legal authorization granted by the City Council which passes a budget ordinance authorizing the budgeted expenditures and establishing the property tax levy for the upcoming fiscal year.

**ASSESSED VALUATION** – A value set upon real estate and certain personal property by the City Assessor as a basis for levying property taxes.

**ASSETS** – Property owned by the government which has a monetary value.

**BALANCED BUDGET** – A budget where approved expenditures are equal to the estimated revenues.

**BEGINNING FUND BALANCE** – The amount of reserves carried forward from the previous year.

**BOND** – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. Bonds can be issued to finance the construction costs of major capital projects such as buildings, roads, etc.

**BUDGET** – A plan of financial operation containing an estimate of proposed expenditures for a given period of time and the proposed means of financing them through taxes, borrowing, or other estimated revenue sources. The period of time the city uses is one fiscal year from January 1 – December 31.

**BUDGET CALENDAR** – A schedule of the different phases of budget development and the general timeframe in which they occur.

**BUDGET TRANSMITTAL LETTER** – A narrative message from the City Administrator which provides the Common Council and the public a general summary of the key aspects of the budget, any significant changes from previous fiscal years, and other factors considered in the budget development.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** – A multi-year plan to estimate the City's capital needs and to assist in determining what the planning, scheduling, and financial resources will be necessary to complete those projects.

**DEBT SERVICE** – The annual payments of principal and interest on the City's Bonds and Notes.

**DEFICIT** – The excess of expenditures over revenues during a single accounting period.

**ENTERPRISE FUND** – A fund established for an area of City operations which is similar to a business type activity and which supports its own services from fees or charges.

**EQUALIZED VALUE** – The State’s estimate of the full value of property used to apportion (divide) the property tax levies of the counties, school districts, and municipalities among tax districts.

**FISCAL YEAR** – The one year period that defines a budget cycle. In the case of the City of Mequon the fiscal period is from January 1 - December 31.

**FRINGE BENEFITS** – These include the cost of Social Security, retirement, workers compensation, group health, dental, and life insurance premiums paid by the City for the benefit of City employees. These costs are over and above the cost of salaries and wages paid to employees.

**FULL FAITH AND CREDIT** – A pledge of the City’s taxing power to repay debt obligations

**FUND BALANCE** – The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

**FTE (FULL TIME EQUIVALENT)** – One full time equivalent is equal to one full time staff person, or the combination of part-time staff persons who work a total of 2080 hours in a year.

**GENERAL OBLIGATION BONDS / NOTES** – Bonds / Notes that finance a variety of public improvement projects which pledge the full faith and credit of the City.

**GFOA** – The Government Finance Officer Association is an organization whose objective is to enhance and promote the professional management of governments.

**IN LIEU OF TAXES** – A payment to the City by benefactors of City services who are tax exempt, i.e.: certain utilities, non-profit organizations, who chose or must pay a “tax equivalent amount”.

**INTERGOVERNMENTAL REVENUES** – Revenues that are received by the City from other units of government such as the State of Wisconsin, Ozaukee County, or Federal funds.

**LGIP** – The Local Government Investment Pool is a resource for municipalities to invest reserve funds that is in compliance with the regulatory requirements of the State of Wisconsin.

**MAINTENANCE OF EFFORT** – A requirement by the State of Wisconsin that requires the city to maintain funding for services, primarily used for Library and Public Safety services at a level no less than the previous .

**NON-LAPSING ACCOUNT** – An account used to carry forward the remaining balances from one fiscal years appropriation into the next year for expenditure.

**OVERLAPPING GOVERNMENT** – The situation that occurs when a property may be located in a variety of different taxing districts; such as the State of Wisconsin and Ozaukee County and City of Mequon and the Mequon-Thiensville school district.

**REVENUE** – Income for the fiscal year; the major categories of revenue are taxes, intergovernmental payments, licenses and permits, public charges for services, fines and forfeitures, miscellaneous, and investment income. Intergovernmental payments are payments from other government units such as the State of Wisconsin or other municipalities.

**SINKING FUNDS** - The process of accumulating monies over a multi-year period using a non-lapsing account in order to build up sufficient reserves to make large or infrequent capital purchases.

**TAXES** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**TAX INCREMENTAL DISTRICT (TID)** – A district created by local governments under State Statute whereby public improvement expenditures within the district are financed by the levy on the incremental increase in the property values within the district.

**TAX LEVY** – The total amount to be raised by general property taxes to be used to fund the annual budget adopted by the City.

**TAX RATE** – The amount of tax levied for each\$1,000 of valuation. The equalized (full) value tax rate is calculated by using the equalized value of the property for the City. The assessed value tax rate is calculated by using the assessed value of property.

**TAXING DISTRICT** – A geographic area that includes the properties that are subject to the taxing authority of the unit of government, such as the City of Mequon.

## **Acronyms:**

**CIP:** Capital Improvement Plan

**EMS:** Emergency Medical Services

**DPW:** Department of Public Works

**ETF:** Employee Trust Fund

**FY:** Fiscal Year

**GO:** General Obligation

**MATC:** Milwaukee Area Technical College

**M-T:** Mequon / Thiensville schools

**SCR:** Surface Condition Rating

**TID:** Tax Incremental District

**TIF:** Tax Incremental Financing

**WRS:** Wisconsin Retirement system